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REPORT

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ON THE

ADMINISTRATION

OF THE

ABKARI REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE

FOR THE YEAR 1908-09.



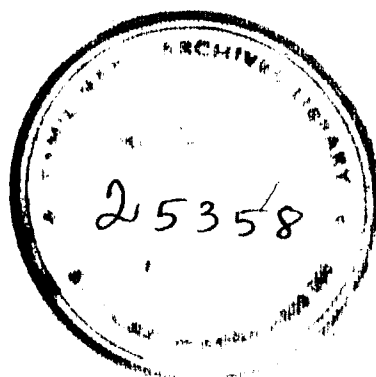
MADRAS:

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1909.

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No 9


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OF THE

FOR THE YEAR 1908-1909.

CHANGES in the Excise Administration during the year under report were as follows :—

(a) The excise system was extended to the 100 villages of the Parlākimedi Maliahs of the Ganjam district, which were brought under the operation of Act I of 1886 in 1893.

(b) The system of separate sale of shops was extended to the Munagala and Lingagiri zamindaris of the Kistna district and to the villages referred to in clause (a).

(c) The rate of excise duty was raised from Rs. 3-2-0 to Rs. 4-6-0 per proof gallon in the Ganjām and Vizagapatam districts, from Rs. 2-9-9 to Rs. 3-2-0 in the South Canara district and in the excise tracts of the Malabar district with the exception of the Wynad taluk, and from As. 11-5 to As. 15 in the Munagala and Lingagiri zamindaris of the Kistna district.

(d) A reduction of one anna per gallon of 30° under-proof (with a proportionate reduction for the other authorized strengths) was made in the cost price of arrack charged by the Bellary and Tadpatri distillers.

(e) The Conjeeveram warehouse was closed.

(a) The rates of tree-tax were enhanced by 33 $\frac{1}{3}$ per cent. in the Gódvári district.

(b) A beginning was made in the matter of introducing auction sales of toddy shops in the Madras district and in the Saidapet taluk of the Chingleput district.

(c) The limit of possession without license and transport without permit of toddy was raised to one gallon.

(a) The contract for the manufacture and supply of cocoanut toddy arrack as foreign liquor was renewed to Messrs. Parry & Co. for a period of two years from 1st April 1908.

(b) A separate license with a license fee of Rs. 250 was introduced to cover the compounding of imported and locally-made foreign liquor.

(c) The character of wholesale and retail licenses was changed; the restriction of sale to licensed dealers only in the case of the former class of licenses was done away with, and a superior limit of sale of two gallons was prescribed in regard to the latter.

(d) The fee for a wholesale license was raised from Rs. 25 to Rs. 100.

(e) Fees for retail licenses were fixed as follows:—

Rupees 200 in Madras, Ootacamund, Coonoor and Wellington,
Rupees 100 in towns having a population of 25,000 and over, in Cochin town and in the hill stations of Kodaikanal, Yercaud and Kotagiri, and
Rupees 50 elsewhere.

(f) The privilege enjoyed by refreshment-room licensees of selling up to a reputed quart for removal from the premises was withdrawn.

(4) OPIUM.

(a) Bengal was substituted for Malwa as the source of supply of opium to the Presidency.

(b) Shop-keepers were permitted to obtain their supplies of opium direct from the Government storehouses.

(5) INTOXICATING DRUGS.

Hemp.

The issue of unpressed ganja to certain districts bordering on Native States and French Settlements was prohibited.

Cocaine and Novocain.

Holders of I-D 25 licenses were permitted to import certain cocaine preparations.

(6) GENERAL.

(a) The excise administration of the Madras town and the Saidapet taluk was transferred from the Deputy Commissioner, Central Division, to the Collectors of Madras and Chingleput, respectively.

(b) The number and location of liquor shops and the maximum and minimum numbers prescribed for Municipal and rural areas were generally revised.

(c) A condition was inserted in all licenses to the effect that shop-keepers should themselves take the initiative in closing their shops on the occurrence of a riot or disturbance in the neighbourhood.

(d) The sale of liquor and intoxicating drugs by minors was prohibited.

(e) The sale of liquor and intoxicating drugs to persons known or believed to be intoxicated was prohibited.

(f) Selling officers were empowered to refuse speculative or reckless bids.

2. Further reforms were sanctioned during the year with reference to the orders of the Government of India on the Excise Committee's suggestions but were not brought into operation before the end of the year. They will be detailed in the report for 1909-1910.

3. Appendix A * shows the systems in force at the close of the year in each district for the manufacture and sale of country spirits and toddy.

4. Four maps are prefixed to this report showing—

(a) The areas where different rates of excise duty on country spirits obtain.

(b) The areas served with molasses and jaggery arrack and those supplied by each distiller.

(c) The areas under different rates of tree-tax.

(d) The areas where different systems of dealing with sweet juice tapping are in force.

CHAPTER II.—COUNTRY SPIRITS IN EXCISE TRACTS.

5. The contract distillery supply system was in force throughout the Presidency except the greater portion of the Agency tracts of Ganjam, Vizagapatam and Gódvári, the Attapadi valley of the Walavanad taluk and British Cochin with its seventeen outlying pottoms in Malabar. From 1st April 1908, the system was extended to the remaining 100 of the 122 villages of the Parlákimedi Maliahs in which Act I of 1886 and the renting system were in force.

6. There was no change in the supply contracts. As stated above, a reduction of one anna per gallon of 30° under-proof (with a proportionate reduction for the other authorized strengths) was made in the cost price allowed for jaggery arrack in the case of the Bellary and Tadpatri distillers.

Except Guntúr, which was supplied from the Bezwada warehouse, each district had one or more central sources of supply. The Conjeeveram warehouse, which previously supplied the Chingleput district, was, however, closed from 1st April 1908, as the depots in the district could, with advantage, be supplied direct from the Viyasarpadi distillery.

7. Appendix B * shows the various distilleries and warehouses, the issues of spirits from them to wholesale depot-keepers, and shop-keepers and the prices charged during the year.

8. The number of depots licensed for the wholesale vend of country spirits was 449 or 2 less than in the previous year. One hundred and forty-two of the licenses, including one for Banganapalle, were taken out by private persons with the prior consent of the supply contractors on payment of a fee of Rs. 15 per annum for each license, and the rest of the depots were opened without fee by the supply contractors themselves, against 97 and 354, respectively, in the previous year. Four depots opened by private parties not having been properly worked, the supply contractors were required to maintain three of them, and another private depot-keeper was granted a license on payment of a fresh fee to work the remaining one. Depots were frequently inspected during the year under review, and it is reported that the accounts were generally found in order.

9. Appendix C † shows the quantity of country spirits issued from wholesale depots to shop-keepers and the prices charged per gallon of 30° under-proof.

10. The minimum stocks prescribed for the distilleries and warehouses of the Presidency were generally maintained and appear to have been adequate. On a few occasions, the stock maintained fell short of the minimum quantity prescribed in the Samalkot, Viyasarpadi and Coimbatore distilleries and Bezwada, Nellore, Cuddapah, Madras, Tanjore, Madura, Coonoor, Mangalore and Udipi warehouses. The shortages in the Samalkot distillery were made up the next day, and the contractors' attention was drawn to the irregularity. No inconvenience was caused by the shortage in the Bezwada warehouse and those in the Cuddapah, Mangalore and Udipi warehouses were due to delay in the transit of certain consignments. The contractors were warned for the shortage in the Nellore warehouse and fined Rs. 5 in the case of the Tanjore warehouse. As regards the warehouses at Madras and Madura and the Viyasarpadi distillery, the contractor was fined Rs. 15 and made to pay for 2,000 proof-gallons of arrack got from the Vizagapatam distillery. The stock at Madura was further supplemented by issues from the Renigunta and Viyasarpadi distilleries. To prevent such shortages, additions and improvements were made to the plant at the Tachanallur distillery which supplied the Madura warehouse. With regard to the Coonoor warehouse and the Coimbatore distillery, the contractor was ordered to improve the distillery plant, and pending completion of the work, the maintenance of the minimum stock was not insisted on, and the contractor was given permission to transport 3,000 proof-gallons of arrack from Vizagapatam, of which 719·3 gallons were actually transported. Shortages of stock in depots occurred in Ganjam, Nellore, Anantapur, Bellary, Madras, Tinnevely, Coimbatore and South Canara districts. In South Canara, the shortage was due to delay in transit of certain consignments. The contractors were warned in

Ganjām, Anantapur and Coimbatore districts, and fined Rs. 10 in Nellore, and the depot-keepers were fined in Anantapur, Bellary, Madras, Tinnevely and Coimbatore districts.

Quality of spirits. 11. There were no complaints as to the quality of the spirits supplied by the contractors.

Privilege of vend. 12. The system of separate sale of shops was introduced from 1st April 1908 into the Munagala and Lingagiri zamindaris of the Kistna district and 100 villages of the Parlākimedi Maliahs of the Ganjām district. There remain no vend areas in the excise tracts of the Presidency.

13. The number of arrack shops opened for the sale of country spirits under the contract distillery supply system was 10,123 or 141 less than in the previous year. The decrease occurred in Ganjām, Vizagapatam, Anantapur, Kurnool, South Arcot, South Canara and Malabar, and was due to the closure of petty and unnecessary shops in all these districts except Vizagapatam, where it was caused by the closure of shandy shops. The number and location of liquor shops in the Presidency were generally revised during the year. The result of the recommendations of Local Committees and Collectors will be dealt with in the report of the current year.

Rentals. 14. In South Canara and Malabar (excluding Wynaad) where the lease previously began from 1st October, shops were sold for a period of twelve months from 1st April 1908 as in the rest of the Presidency. The total rentals obtained for the excise tracts of the Presidency rose from Rs. 24,30,164 in 1907-1908 to Rs. 29,10,968 in 1908-1909. The net increase of Rs. 4,80,804 is the result of an increase of Rs. 5,23,258 in eighteen districts and a decrease of Rs. 42,451 in the rest of the Presidency. The increase is generally attributed to competition at the sales stimulated by the profits obtained by the outgoing renters and personal rivalry. In Gódvāri, it is also ascribed to the growing popularity of the molasses arrack; in Kistna, Anantapur and Coimbatore districts, to the prospect of a favourable season; and in Malabar, to the closure of ten taverns and general prosperity. The decrease in rentals occurred in Ganjām, Vizagapatam, Bellary, Tanjore and the Nilgiri districts. In Ganjām and Vizagapatam, the decrease was due to increase in the rate of excise duty from Rs. 3-2-0 to Rs. 4-6-0 per proof-gallon from 1st April 1908, and also, in the case of the former to an unfavourable season, and in the latter, to reckless bids for 1907-1908 and losses incurred by the out-going renters. The decrease in the Bellary district was occasioned by the unfavourable prospects of the season at the time of sales. The fall in Tanjore is attributed to a reaction from the reckless bids for 1907-1908, and that in the Nilgiris, to completion of railway works, departure of troops, and, to a certain extent, combination among the bidders.

Consumption. 15. The total consumption of country spirits amounted to 1,707,136 proof-gallons, showing an increase of 140,192 proof-gallons, or 8.9 per cent., as compared with the previous year. There was a gross decrease of 72,170 proof-gallons in six districts—Vizagapatam, Ganjām, Bellary, Anantapur, the Nilgiris and Cuddapah—and an increase in all the other districts of the Presidency amounting to 212,362 proof-gallons. Tanjore shows the largest percentage of increase (37.5) which is ascribed to poor yield of instead of fortnightly steamers at Negapatam. In Tinnevely (37.0), Chingleput (32.7) and Coimbatore (31.7), the increase is attributed to the favourable season, and in the first two districts, also to the prevalence of cholera. Of the districts which showed an increase of from 20 to 30 per cent.—in Nellore (29.7), the increase was due to agricultural prosperity; in Guntūr (23.9), to the growing popularity of molasses arrack; in Kistna (24.7), to increased general prosperity and commercial activity; and in Madura (24.0), to extensive works of construction and repair, and the celebration of numerous local festivals. In North Arcot, Salem and Kurnool is reported to be due to the construction of public works and suppression of illicit practices, in Salem (16.8), the consumption rose on account of the celebration of local festivals and marriages among the lower classes, and in Kurnool (12.0), the increase was due to the prevalence of cholera and the abolition of two taverns. There was an increase of 9.5 per cent. in Trichinopoly, due to the poor yield of toddy

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MADRAS PRESIDENCY

1. The areas where sweet juice tapping is controlled
2. where it is not controlled
3. where totes for sweet juice tapping & fermented toddy tapping are separately blocked.

Scale of Miles

Miles 50 25 0 50 100 150 Miles

REFERENCE

1. Tracts in which sweet juice tapping is controlled.—Godavari district (T. T. Area), the Narasapuram, Bhimavaram, Tanuku, Ellore & Yernagudem taluks of the Kistna District, The Madras Town Circle, South Canara Dt., Malabar Dt. (excluding Wynnad Taluk, Attappadi valley and outlying portions of British Cochin)

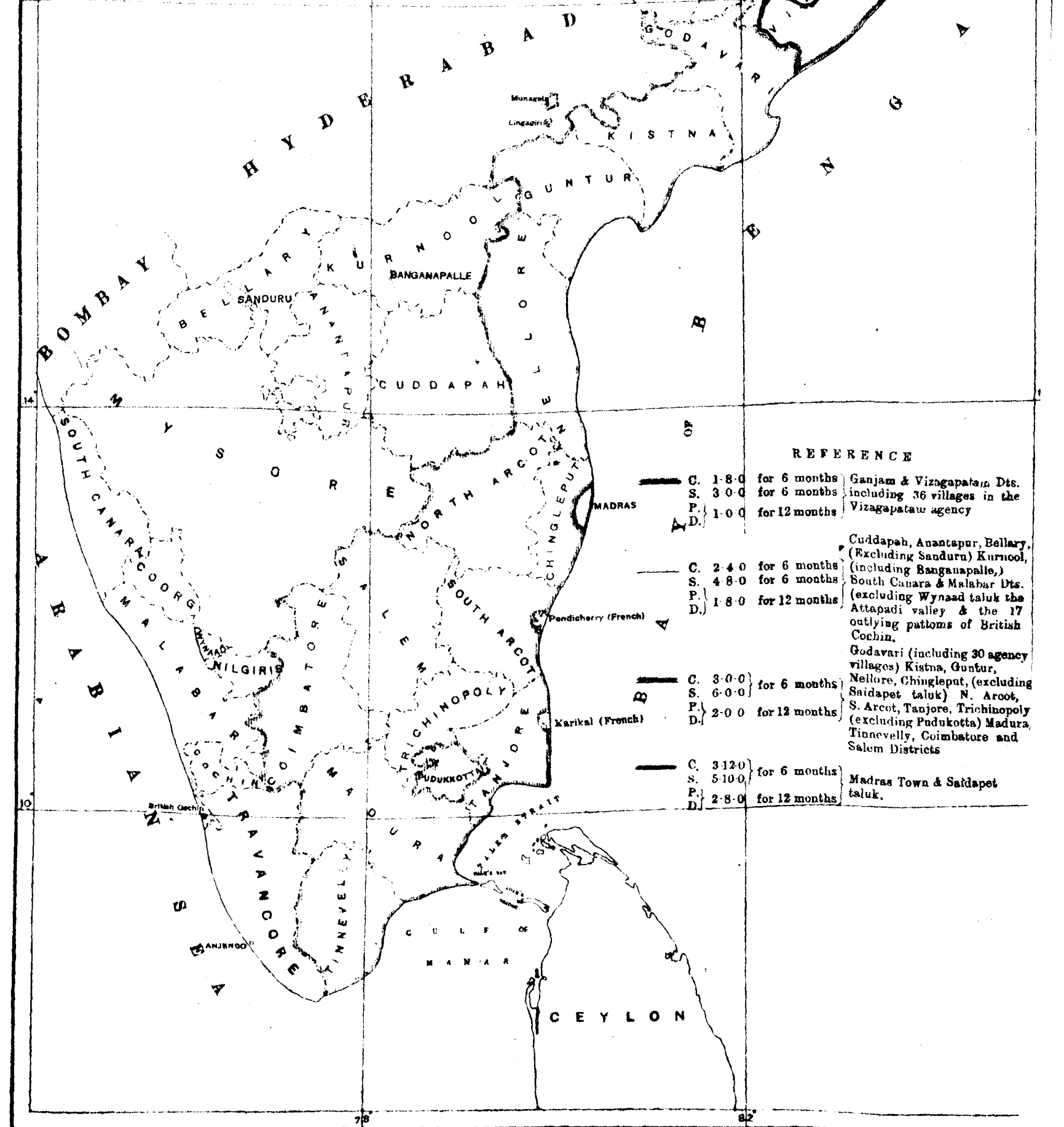
2. Where it is not controlled.—The rest of the Presidency.

3. Areas in which topes for sweet juice tapping and fermented toddy tapping are separately blocked.—Godavari district & Narasapuram, Bhimavaram, Tanuku, Eluru & Yernagudam taluks of Kistna district.

MAP of MADRAS PRESIDENCY

Showing
The areas under different rates of Tree-Tax.

Scale of Miles
Miles 50 25 0 50 100 150 Miles



REFERENCE

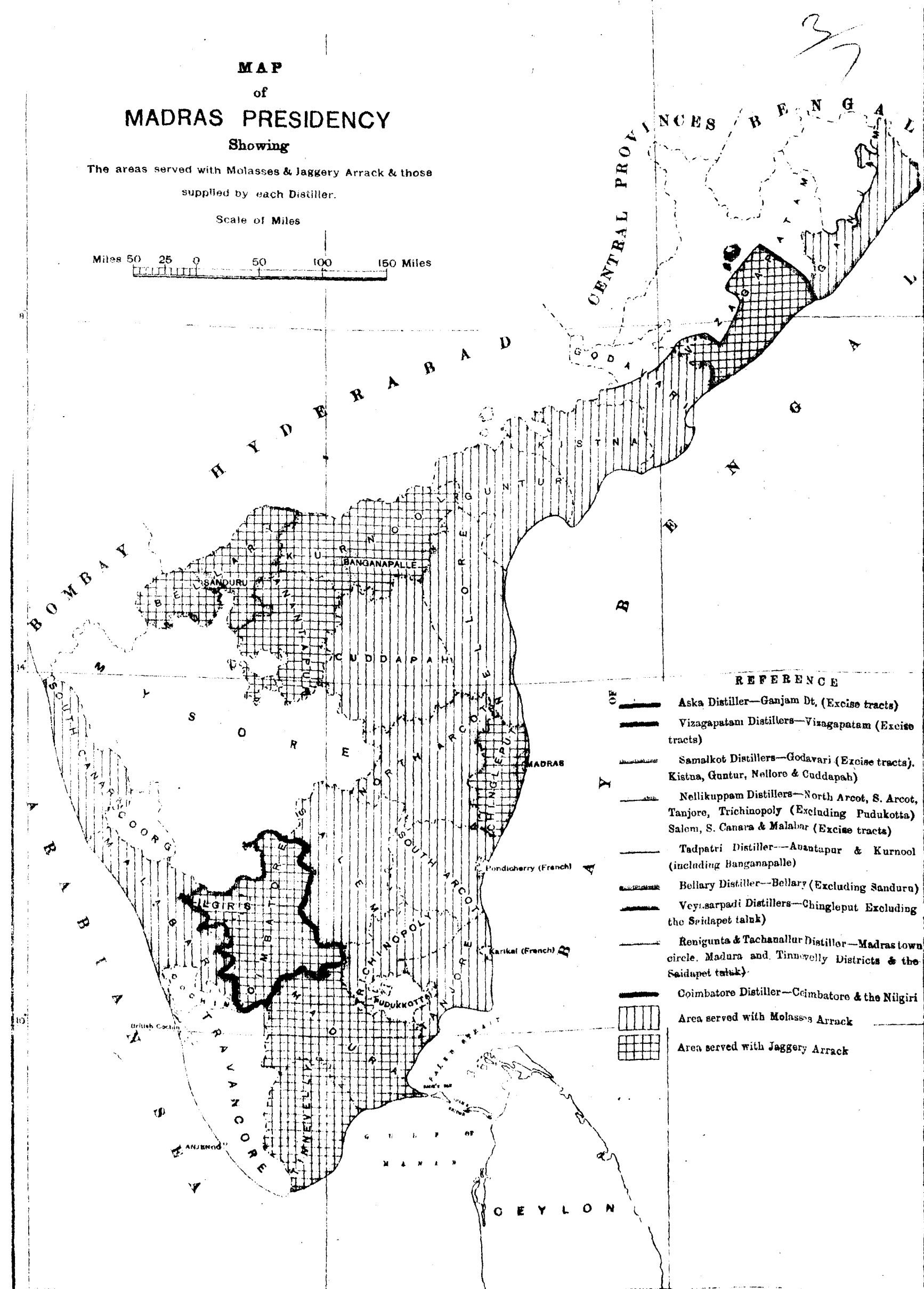
C.	1-8-0	for 6 months	Ganjam & Vizagapatam Dts.
S.	3-0-0	for 6 months	including 36 villages in the
P.	1-0-0	for 12 months	Vizagapatam agency
D.			
C.	2-4-0	for 6 months	Cuddapah, Anantapur, Bellary,
S.	4-8-0	for 6 months	(excluding Sanduru) Kurnool,
P.	1-8-0	for 12 months	(including Banganapalle),
D.			South Canara & Malabar Dts.
			(excluding Wynad taluk the
			Attapadi valley & the 17
			outlying pattons of British
			Cochin.
C.	3-0-0	for 6 months	Godavari (including 30 agency
S.	6-0-0	for 6 months	villages) Kistna, Guntur,
P.	2-0-0	for 12 months	Nellore, Chingleput, (excluding
D.			Saidapet taluk) N. Arcot,
			S. Arcot, Tanjore, Trichinopoly
			(excluding Pudukkotta) Madura,
			Tinnevely, Coimbatore and
			Salem Districts
C.	3-12-0	for 6 months	Madras Town & Saidapet
S.	5-10-0	for 6 months	taluk.
P.	2-8-0	for 12 months	
D.			

MAP of MADRAS PRESIDENCY

Showing
The areas served with Molasses & Jaggery Arrack & those
supplied by each Distiller.

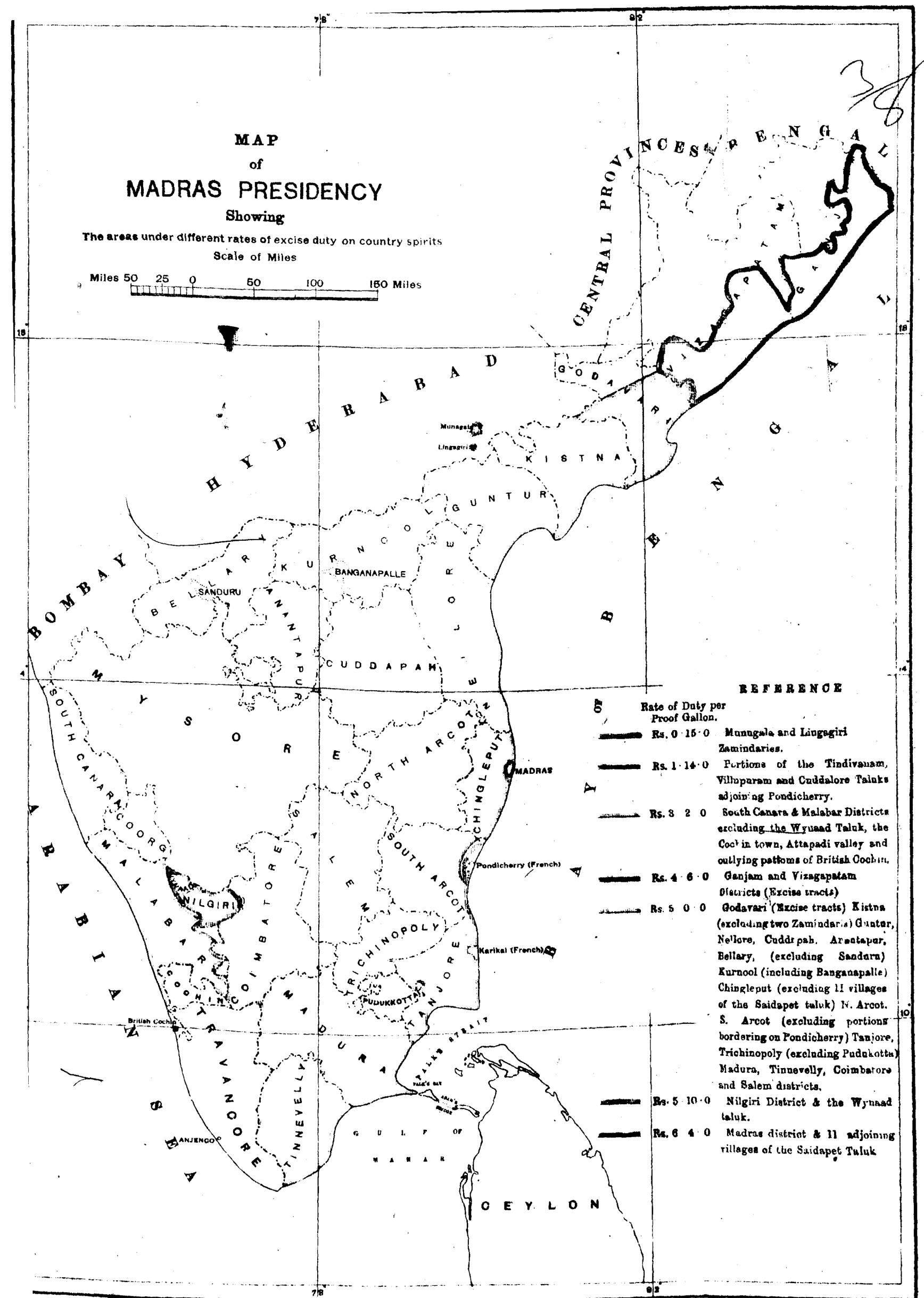
Scale of Miles

Miles 50 25 0 50 100 150 Miles



REFERENCE

- Askani Distiller—Ganjam Dt. (Excise tracts)
- Vizagapatam Distillers—Vizagapatam (Excise tracts)
- Samalkot Distillers—Godavari (Excise tracts), Kistna, Guntur, Nellore & Cuddapah
- Nellikuppam Distillers—North Arcot, S. Arcot, Tanjore, Trichinopoly (Excluding Pudukotta), Salem, S. Canara & Malabar (Excise tracts)
- Tadpatri Distiller—Anantapur & Kurnool (including Banganapalle)
- Bellary Distiller—Bellary (Excluding Sandura)
- Veyyarsipadi Distillers—Chingleput Excluding the Seidapet taluk
- Renigunta & Tachanallur Distiller—Madras town circle, Madura and Tinnevely Districts & the Seidapet taluk
- Coimbatore Distiller—Coimbatore & the Nilgiri
- Area served with Molasses Arrack
- Area served with Jaggery Arrack



palms and the progress of irrigation works. In South Arcot, a favourable season and increased wages of labour account for an increase of 8.4 per cent., and in Madras, the high price of Malabar toddy arrack, and the employment of a large number of workmen by the Municipal Corporation on the drainage works and by the Electric Supply Corporation in laying cables, have raised the consumption by 6.7 per cent. The rate of excise duty on country spirits was enhanced from Rs. 5-10-0 to Rs. 6-4-0 per proof-gallon from 1st April 1907 in Madras and the high duty area of the Chingleput district, and from Rs. 4-6-0 to Rs. 5 per proof-gallon from 1st April 1907 in Kistna, Guntur, Nellore and Kurnool, and from 1st April 1906 in the other districts referred to above; and a further enhancement has been made in the current year in all these districts except Madras, including the eleven adjoining villages of the Saidapet taluk, and Kurnool.

The rate of excise duty was raised from Rs. 2-9-9 to Rs. 3-2-0 per proof-gallon from 1st April 1908 in the excise tracts of South Canara and Malabar excluding Wynaad. In spite of this enhancement, there was an increase in consumption of 5.3 per cent. in South Canara and 7.7 per cent. in Malabar. The increase is ascribed, in Malabar, to the closure of 10 taverns, and in South Canara, to efficient preventive work by the excise staff and larger number of marriages among the drinking population.

The rate of excise duty on country spirits was raised from Rs. 3-2-0 to Rs. 4-6-0 per proof-gallon from 1st April 1908 in Ganjam and Vizagapatam districts. There was a decrease in consumption of 24.9 per cent. in the former and 37.8 per cent. in the latter district, due to the enhancement of duty and an unfavourable season. The decrease in Bellary (11.8), Anantapur (5.9) and Cuddapah (1.1) is attributed to an unfavourable season. The only other district which showed a decrease is the Nilgiris (3.8) where the consumption was affected by the completion of railway works, departure of troops and an abstinence movement among the Badagas.

16. Appendix D* compares the number of shops and the quantities of spirits issued, with the population and area of the various excise tracts. The figures of consumption have been checked with the issues from distilleries, warehouses and wholesale depots, with which they are in agreement.

17. The Presidency averages of square miles and population per shop work out to 12.1 and 3,647, respectively, against 12 and 3,593 of the previous year. The district averages vary very greatly according to local circumstances. The Ceded districts, as a group, show the largest area of 18.4 square miles, with an average population of 2,608 per shop; and the West Coast districts, excluding the Nilgiris and Wynaad, show the lowest average area of 7 square miles, with an average population of 3,063 per shop. The places worst supplied were the Tirutturaippundi and Pattukkottai taluks in Tanjore district; the Kalyandrug and Hindupur taluks in Anantapur district; the Podili and Darsi divisions, and Rapur, Kanigiri and Udayagiri taluks in Nellore district; Kudligi taluk in Bellary district; Markapur taluk in Kurnool district; and Kalahasti division in North Arcot, the actual area varying from 36.3 to 90.8 square miles and the population from 3,042 to 30,496 per shop.

18. The revenue collected per proof-gallon of country spirits shows a slight increase as compared with the previous year, due to the enhancement of excise duty and increase in rentals. Appendix E† shows that the incidence exceeded the tariff rate of Rs. 7 in the Wynaad taluk of Malabar and in the districts of Kistna (excluding Munagala and Lingagiri zamindaris), Guntur, Anantapur, Bellary, Madras, Chingleput (high duty area), and the Nilgiris, and varied from Rs. 6 to Rs. 7 in fourteen other districts. It was highest in the Nilgiris, Madras, and the high duty area of the Chingleput district where the figures are Rs. 8-0-7, Rs. 8-1-6 and Rs. 10-6-11, respectively.

19. The incidence of taxation on country spirits per head of population was Rs. 2-0-7 in the Nilgiris and Rs. 1-3-3 in Madras. In the other districts, it varied from As. 10-2 in Kistna to As. 1-11 in Malabar.

CHAPTER III.—COUNTRY SPIRITS IN NON-EXCISE TRACTS.

I.—AGENCY TRACTS.

20. *Ganjām*.—(1) In the portions of the Ganjām Agency to which Act I of 1886 has not been extended liquor is generally distilled from the flower of the *mohwa* tree (*Bassia latifolia*), but in the Goomsur-Udayagiri Deputy Tahsildar's division it is distilled also from rice. Ninety-nine combined still and shop licenses were sold separately for Rs. 59,875 against Rs. 29,193 in the previous year. The increase in rentals was due to keen competition at the sales. There was no variation in the average area and population per shop as compared with 1907-1908, but the incidence of taxation per head of population rose from As. 1-6 in 1907-1908 to As. 2-1 in 1908-1909. Eight cases of manufacture of spirit without license were instituted against Kondhs and Savaraks at the instance of the licensed shop-keepers and the nine persons prosecuted were all convicted.

(2) All the shop-keepers in the Ramagiri-Udayagiri taluk and in the Parlákimedi taluk were permanent residents of the Agency. In the rest of the Agency they belonged with a few exceptions to the plains. Shops and stills are located in the same premises but in separate sheds in Ramagiri-Udayagiri and Balliguda taluks, and in different rooms in the same building in Goomsur-Udayagiri and Parlákimedi taluks. In a very few cases shops and stills were located in the same room.

(3) The capacity of a still is about 12 gallons and the average daily outturn is 1 gallon of first-class (about 47·5° under-proof) and 3 gallons of second-class (about 65° under-proof) spirit. The cost price of *mohwa* arrack is stated to be Rs. 1-8-0 per gallon of the first sort and As. 12 per gallon of the second sort and the average selling price was Rs. 2-4-0 and Rs. 1-8-0 per gallon of the first and second sort, respectively. The approximate total consumption of *mohwa* arrack during 1908-1909 is reported to be 20,040 gallons of the first sort and 38,160 gallons of the second sort. Three hundred and sixty gallons of rice arrack were consumed in Goomsur-Udayagiri taluk and the average cost and selling price were As. 12 and Rs. 1-8-0, respectively.

21. *Vizagapatam*.—(1) In the portions of the Vizagapatam Agency in which Act I of 1886 is not in force, spirit is generally distilled from *mohwa* flower procured locally. In the Golconda, Viravilli and Srungavarapukota Agencies, where *mohwa* is not available, spirit is distilled in the two former places from rice, and in the latter from *sama* (*Panicum frementaceum*). Eight hundred and seventy combined still and shop licenses were sold by auction for Rs. 2,39,372 against 914 for Rs. 2,28,600 in the previous year. The increase in rentals is attributed to keen competition at the sales, stimulated by the prospect of a fair crop of *mohwa* flower. The fall in the number of shops was due to the closure of those within 5 miles of the ordinary tracts and others which were in excess of requirements. There was on an average one shop for every 963 persons and 14·5 square miles, and the incidence of taxation per head of population was As. 4-7 against As. 4-4 in the previous year.

(2) Licensees of shops in Nowrangpur and Gunupur taluks were residents of the Agency; those in Srungavarapukota, Palkonda and Salur were natives of the plains trading in the Agency. In the remaining taluks they were partly natives of the plains and partly of the Agency tracts. Shops and stills are, in most of the taluks, located in the same premises; in Viravilli, Palkonda, Párvatipuram and Rayaghada taluks, however, they are located in separate buildings and in the Koraput, Pottanghi, and Paduva taluks partly in the same building and partly in separate buildings.

(3) The capacity of a still varies in different taluks from one to five gallons; the average is about 3 gallons. The average daily outturn is about 4 gallons. The cost price of *mohwa*, rice and *sama* arrack per gallon is stated to be about Rs. 1-3-0, As. 15 and Rs. 1-6-6, respectively, and the average selling price was Rs. 1-8-0 per gallon in the case of *mohwa* and Rs. 2-4-0 per gallon of rice or *sama* arrack. The approximate daily consumption of the three kinds of arrack is stated to be 2 gallons of *sama*, 13 gallons of rice and 1,782 gallons of *mohwa* arrack, giving a total consumption of 655,905 gallons for the year. Taking the cost price of the three kinds of spirit (Rs. 7,77,860) and the rentals (Rs. 2,39,372) into account, the gross expenditure

to the shop-keepers amounts to Rs. 10,17,232; and the gross earnings at the retail selling prices reported amount to Rs. 9,87,964. The figures of consumption are less than those given in previous years and are probably incorrect.

22. *Gódvári*.—(1) In the Pólavaram, Chódavaram and Yellavaram divisions of the Gódvári Agency tracts excluding the thirty villages in which the contract distillery supply system is in force, arrack is made from toddy and the right of manufacture and vend, except in the Koya and Reddi villages of the Pólavaram and Yellavaram divisions, is sold by auction for a period of twelve months from 1st October. Shop-keepers in the Chódavaram and Yellavaram divisions are also allowed to supplement their stocks of toddy arrack with coloured molasses arrack at 40° under-proof from the Samalkot distillery through the depot opened by the supply contractors at Addatigala in the Yellavaram division. The two kinds of arrack are stocked in the same shops but in different receptacles. As there are few toddy trees in the Chódavaram and Yellavaram divisions, stills are sanctioned only for those villages in which there are trees, and shops in other villages are supplied with liquor from these stills under transport permits issued by the Deputy Tahsildar. Six cases of seizure of liquor transported without permit were reported during the year.

(2) Sixty combined still and shop licenses in Pólavaram, 36 shops and 4 combined still and shop licenses in Chódavaram, and 26 shops and 13 combined still and shop licenses in Yellavaram were sold for Rs. 19,542 against Rs. 16,629 in the previous year. The increase was due to the exceptionally favourable character of the season and the high prices of agricultural produce.

(3) The licensees are reported to be for the most part natives of the plains permanently settled in the Agency. The shops and stills are generally located in one and the same building though in some cases they are located in separate buildings in the same premises.

(4) The capacity of a still varies from 25 to 30 gallons and the average outturn from 3 to 5 gallons of 70° under-proof. The cost price of toddy arrack is reported to vary from Re. 1 to Rs. 1-5-6 per gallon of 70° under-proof in the three divisions; and the cost price of a gallon of 40° under-proof coloured arrack is Rupees 2-1-5 including the excise duty (Rs. 1-4-0). The approximate consumption of toddy arrack in these divisions was 34,500 gallons of 70° under-proof and that of coloured molasses arrack, 2,664 gallons of 40° under-proof. The retail selling price is reported to be one anna per dram of toddy arrack in all the divisions, and As. 1-6 per dram of coloured arrack.

(5) In the Telaga or riverside villages of the Bhadráchalām taluk spirit is distilled from *mohwa*. Twenty-seven combined still and shop licenses were sold separately in the taluk for Rs. 25,938 against Rs. 21,204 in the previous year. The increase was due to the progress of Public Works Department works on which large numbers of labourers were engaged.

(6) Some of the licensees are natives of the taluk while others are reported to be emigrants from the plains settled in the Agency. Shops and stills are generally located in the same building.

(7) The capacity of a still is 12 gallons and the average outturn is one gallon in summer and 1·5 gallons in other seasons. The cost price per gallon is stated to be Rs. 1-8-0, and the retail selling price nine pies per dram. The Agent reports that the approximate consumption of *mohwa* arrack was 14,500 gallons. But this figure seems to be incorrect, for, taking the cost price (Rs. 21,750) and the rentals (Rs. 25,938), the gross expenditure by shop-keepers would be Rs. 47,688 and the gross earnings only Rs. 32,625.

(8) In the Koya and Reddi villages of the Bhadráchalām taluk and of the Pólavaram and Yellavaram divisions the right to manufacture spirits (from *mohwa* in Bhadráchalām and from toddy in the other divisions) for domestic consumption but not for sale is granted to the inhabitants of a village on payment of a fee of As. 2 per head of the adult male population. The fees for 1908-1909 amounted to Rs. 1,801 against Rs. 1,739 in the previous year.

(9) The total number of shops opened during the year for the sale of arrack in the Gódvári Agency was 166 against 167 in the previous year and the total arrack revenue was Rs. 45,821 against Rs. 38,581 in 1907-1908. There was on an average one shop for every 795 persons and 18.5 square miles. The incidence of taxation per head of population was As. 5-7 in 1908-1909 against As. 3-10 in 1907-1908.

23. The total number of shops in the three Agency tracts was 1,135, and the revenue Rs. 3,25,083 (including fees for occasional license) as against 1,180 shops and Rs. 2,96,374 in 1907-1908. There was one shop for 1,123 persons and 16.8 square miles. The incidence of taxation per head of population was As. 4-1 in 1908-1909 against As. 3-8 in 1907-1908.

24. Samples of *mohwa*, rice, toddy and *sama* arrack were analysed in the Board's laboratory. The strength of the liquor varied from 40.5° under-proof to 78.1° under-proof. All the samples received from Ganjám contained a high percentage of furfural and one of them (64.8° under-proof) which was highly acid was practically unfit for human consumption. The samples were decidedly inferior to those examined last year and show evidence of careless preparation. The sample of arrack manufactured from rice and *sama* received from the Srungavarapukota Agency was found to be very good outstill liquor though the strength (78.1° under-proof) was low, but acidity was too high in the *sama* liquor received from the same place. The *mohwa* spirit from the Parvatipuram Agency and the rice arrack from the Golconda Agency contained also a high percentage of furfural and the acidity in one of the samples (51.5° under-proof) received from the former place was very high. The *mohwa* arrack from Bhadrachalam (61.5° under-proof) was highly acid and contained a very high percentage of furfural. Such liquor is absolutely unfit for human consumption. The toddy arrack from the other parts of the Gódvári Agency (65.6° under-proof) was not equal to last year's samples and contained a higher percentage of furfural.

II.—ORDINARY TRACTS.

A.—Arrack Rent Farms.

25. *Malabar*.—The exclusive privilege of manufacture and sale of country spirits in the Attapadi valley and in British Cochin, respectively, was sold for one year from the 1st October 1908 for Rs. 1,120 against Rs. 1,290, and for Rs. 6,700 against Rs. 5,650 for the previous year. In Attapadi, one still was worked and 315 proof-gallons of jaggery arrack were manufactured and issued for consumption against 407 proof-gallons in the previous year. Nine shops were opened in the valley. The renter of British Cochin did not manufacture arrack locally, but imported 3,694 proof-gallons of liquor from Native Cochin against 3,747 proof-gallons in the previous year; and 3,680 proof-gallons were issued for consumption against 3,911 in the previous year. Twelve shops were opened as in 1907-1908 in this area.

B.—Combined Arrack and Toddy Rents.

26. In the seventeen outlying pattoms of British Cochin, the privilege of manufacture and sale of both arrack and toddy was sold in three farms for one year from 1st October 1908 for Rs. 900 against Rs. 1,016 in the previous year. As in the case of the Cochin town farm, the whole of the arrack required was imported from Native Cochin. Eight shops for the sale of both arrack and toddy were opened and 560 proof-gallons were retailed against 504 in the previous year. No arrack was sold in the third block of outlying pattoms.

CHAPTER IV.—TODDY REVENUE.

27. The tree-tax system which is in force throughout the greater part of the Presidency has been described in paragraphs 160 to 168 of Mr. Meyer's memorandum on Excise Administration in India. The system was not extended to any new area during the year.

28. Seventeen thousand one hundred and sixty-one shops were opened against 18,534 in 1907-1908. The decrease occurred in all the districts except Tinnevely and was due mainly to a general revision of the number of shops in most of the urban and rural areas of the Presidency with reference to the orders of the Government of India on the Excise Committee's recommendations. The maximum and minimum numbers of shops were also revised; and in no case were the maxima prescribed by the Board exceeded.

29. There was, on an average, one shop to 2,140 persons and 7.0 square miles in the tree-tax areas of the Presidency as against 1,980 persons and 6.5 square miles in 1907-1908. Excluding Madras, the districts in which the number of shops bore the largest proportion to the area were Gódvári (3.5 square miles per shop), Tanjore (1.9 square miles), South Canara (3.3 square miles) and Malabar (3.6 square miles).

30. Appendix F* compares the toddy revenue of each district during the official year under review with that of the previous year. There was a net increase of Rs. 5,08,365 under rentals and Rs. 2,94,884 under tree-tax. The percentage of rentals to the total revenue rose from 45.9 to 47.1, as shown in Appendix G†. The increase in the percentage is receiving attention.

31. Appendix H‡ compares the toddy revenue for the lease beginning on 1st October 1908 with that for each of the previous two leases. The figures for 1908-1909 include the tax on trees licensed up to the end of July 1909 and are, therefore, not complete. The revenue shows a total increase of Rs. 6,53,302, — Rs. 5,54,577 under rentals and Rs. 1,03,725 under tree-tax.

32. Rentals increased in all the districts except Bellary, Kurnool and Madras owing to competition stimulated by the favourable character of the season. The decrease in Bellary, Kurnool and Madras is ascribed to reductions in the number of shops and in Bellary also to unfavourable season. In the rural parts of Ganjám and Vizagapatam, 357 shops were assigned on fixed fees amounting to Rs. 6,877 against Rs. 17,218 for 637 shops in the previous year. In Banganapalle, 25 shops were sold for Rs. 13,422 against Rs. 11,868 in 1907-1908.

33. Tree-tax shows a net increase of Rs. 1,03,725 which is made up of an increase of Rs. 2,87,366 in thirteen districts and a decrease of Rs. 1,83,641 in nine districts. Out of the total increase, Rs. 54,613 is due to an increase in the rates of tree-tax in Gódvári and Rs. 2,32,753 to an increase in the number of trees tapped. The increase amounts to 17.7 per cent. in Gódvári, 15.5 per cent. in Coimbatore and 11.8 per cent. in Trichinopoly and is attributable to enhancement in the rates of tree-tax in Gódvári and to local causes such as good season and poor yield of trees, respectively, in the other two districts. The decrease in Vizagapatam, Cuddapah, Anantapur, Bellary, Kurnool and Malabar is marked, varying from 17.0 per cent. in Anantapur to 5.3 per cent. in Kurnool and was due partly to the closure of shops and partly to bad season. A sum of Rs. 5,627 was realized up to end of July 1909 as tree-tax for the shops in Banganapalle.

The lease by Government of all the palm trees in that portion of the northern khandam of the Venkatagiri Zamindari, which lies in the Nellore district, was renewed for another year from 1st October 1908 for a rental of Rs. 500.

34. Coconut palms are generally tapped in Guntur, Nellore, Madras and in the southern and western districts; palmyras in all districts, except Ganjám, Cuddapah, Anantapur, Bellary, and Kurnool; and dates in all districts except Trichinopoly, Madura, Tinnevely, South Canara and Malabar. Few sagos are tapped outside the two West Coast districts, where 11,416 such trees were tapped in the year against 11,503 in 1907-1908. The number of coconut and palmyra trees tapped in the Presidency rose by 3.5 and 1.5 per cent., respectively, while the number of date palms tapped fell by 7.6 per cent.

35. The average incidence of taxation per head of the population in the tree-tax areas of the Presidency was As. 5-0 against As. 4-8 in the previous year. The incidence varies from As. 12-2 in Anantapur to 10 pies in Ganjám. Madras comes next to Anantapur

with an incidence of As. 10-9, followed by Tanjore As. 10-7, Kurnool As. 10-5, Bellary As. 9-9, Chingleput As. 8-11, Kistna As. 7-8, Gódvári As. 6-6, Salem As. 5-10, Coimbatore As. 5-8, South Canara As. 5-7 and North Arcot As. 5-1.

36. The system of issuing free licenses to sweet juice tappers is in force in the tree-tax areas of the Malabar district, in the South Canara and Gódvári districts, in the Madras Town Circle, and in the Narasapur, Bhimavaram, Tanuku, Ellore and Yernagudem taluks of the Kistna district. In the Madras Town Circle, sweet juice is used exclusively as a beverage. The number of trees licensed for sweet juice tapping in the other tracts mentioned above was 1,221,388 against 1,258,908 in the previous year. The quantity of jaggery exported by sea was 1,356.5 tons against 1,616 in 1907-1908.

The extensive sweet juice tapping industry in Tinnevely continued to be uncontrolled by licenses. Special Assistant Inspectors were appointed for four months during the palmyra season to enquire into and dispose of cases of illicit tapping for fermented liquor or mixing sweet with fermented

Sub-division.	Number of samples analysed in todny year 1908-1909 (up to date)	Number of samples containing 10 grains of lime or over per gallon.
Cocanada	28	3
Nellore	13	11
Arcot	1	1
Negapatam	6	4
Trichinopoly	39	19
Tinnevely	214	177
Calicut	74	49

toddy, and to protect tappers from harassment. Special Assistant Inspectors were also appointed for a similar period in the Ellore, Rajahmundry and Mogalturru Circles.

A large number of samples of residue obtained by boiling suspected toddy were tested for lime during the year with the results shown in the margin.

37. Under rule 2 (e) of the tree-tapping rules, licenses are issued on the application of tree-owners throughout the Presidency and of sweet-toddy tappers in the Gódvári district and five taluks of the Kistna district, on payment of tree-tax, for not more than five trees in the case of tree-owners and three in the case of sweet-toddy tappers for the drawing of fermented toddy for *bona fide* domestic consumption, but not for sale. The only districts in which tree-owners availed themselves of the concession to an appreciable extent were South Canara and Malabar, where 253 cocoanut trees, 15 palmyras, 1 sago and 4 dadasal trees were so licensed against 247 cocoanut trees, 109 palmyras, 4 dates and 4 dadasal trees in 1907-1908. The sweet juice tappers in the Gódvári district and in the 5 taluks of the Kistna district applied for 4,263 trees against 5,796 in the previous year.

38. The amount of duty collected at the Hospet railway chowkie at one anna per gallon on toddy imported from Hyderabad was Rs. 35,021 against Rs. 30,485 in 1907-1908 and Rs. 14,238 in 1906-1907. No toddy was imported from Native Cochin into British Cochin during the year under report.

39. Under the mutual arrangement between the Mysore and Madras Governments in regard to the tapping of Mysore trees for British shops and *vice versa*, 180,845 trees were tapped up to the end of March 1909 in Mysore for British shops and 167,806 trees in British territory for Mysore shops.

40. Under the rules framed under section 29 (a) of the Madras Abkari Act I of 1886, 171 licenses for 339 gallons were issued free of charge for the supply of toddy to bakers against 250 licenses for 663 gallons and 14 drams in the previous year. The decrease in the number of licenses issued is reported to be due to the use of yeast instead of toddy in the manufacture of bread.

41. The contractors for the manufacture and supply of "Malabar" arrack carried on distillation at the Chavakkat distillery from toddy drawn from cocoanut trees which had paid tree-tax. In all, 5,061 trees were marked for the distillery against 7,300 trees in the previous year. The quantity of arrack returned was 13,641 proof-gallons against 18,785 proof-gallons in the previous year.

Agency Tracts.

42. The exclusive privilege of vending toddy in the 122 villages of the Parlákí-medi Maliahs of the Ganjam district, in which Act I of 1886 is in force, was sold for Rs. 260 against Rs. 80 in the previous year. Thirty-six Agency villages of the Vizagapatam district and 30 of the Gódvári district are under the tree-tax system and have been included in the ordinary tracts of the districts. Toddy is not taxed in the remaining Agency tracts.

CHAPTER V.—FOREIGN LIQUOR.

43. (a) The quantity of foreign liquor imported by sea into this Presidency during the year amounted to 823,164 gallons showing an increase of 17,445 gallons or 2.1 per cent. and the customs duty realized was Rs. 12,66,564 which was Rs. 62,845 more than in 1907-1908. From Appendix I* it will be seen that 68 per cent. of the quantity imported falls under the head "Ale, beer and porter". The imports of Colombo arrack were 49,674 gallons against 36,564 gallons in 1907-1908 and 58,055 gallons in 1906-1907. The increase in 1908-1909 is attributed to larger direct importations by small dealers and to the rise in the selling price of Malabar arrack.

(b) The total quantity of Nilgiri and Bangalore beer issued and imported was 797,352 gallons against 923,041 gallons in the previous year. Nearly 86 per cent. of the quantity was issued from the breweries in the Nilgiris.

(c) The amount of potable spirits excised at distilleries at tariff rates and issued for consumption was 20,191 proof-gallons against 24,216 proof-gallons in 1907-1908. It will be seen from Appendix J† that there was a decrease in the issues of "Malabar" toddy arrack from the Bonded Warehouse at Madras, due to a rise in the selling price of the liquor which has driven consumers to Colombo and country arrack.

44. Excluding F.L.-6 licenses for the sale of country beer, which are included in Appendix U‡ Imperial Form III, but which are dealt with under the head "Beer" in paragraph 52 of this chapter, 115 foreign liquor taverns were sold for Rupees 3,10,031 against 194 for Rs. 2,87,269 in the previous year.

Under these licenses, foreign liquor of all kinds may be sold and consumed on the premises. The maximum quantity which may be sold for removal from the premises is one reputed quart. In places where there are beer shops, the sale of beer is prohibited under these licenses.

During the year under report, further effect was given to the recommendations of the Excise Committee in regard to reduction in the number of taverns. Seventy-nine taverns were closed in the districts noted in the margin. The increase in rentals, which occurred chiefly in Madras, Gódvári, Kistna and Tinnevely was due to keen competition at the sales and to the breaking down of combination, while the decrease, which occurred in 13 districts, was the result of the reduction in the number of taverns.

Of the fourteen additional taverns temporarily sanctioned for the exclusive sale of cocoanut toddy arrack in the two West Coast districts, all the nine taverns in Malabar and three of the taverns in South Canara were closed from 1st April 1907. The remaining two taverns in South Canara were closed from 1st April 1908.

45. Licenses for the sale of foreign liquor issued at fixed fees are of the following descriptions:—

(1) F.L.-1—Wholesale licenses for the sale of foreign liquor (not to be consumed on the premises).—The fee is Rs. 100 per annum, the minimum limit of sale being two Imperial gallons and the maximum limit for samples, one pint. Fifty-two licenses, 38 of which were for Madras town, were taken out during the year against 47 in 1907-1908.

Vizagapatam	1	North Arcot	10
Gódvári	3	South Arcot	5
Kistna	3	Tanjore	3
Guntur	3	Madura	2
Nellore	6	Tinnevely	3
Cuddapah	3	Salem	3
Anantapur	3	South Canara	2
Bellary	2	Malabar	10
Kurnool	2		
Madras	7	Total	79
Chingleput	5		

(2) *F.L.-2—Retail licenses for the sale of foreign liquor of all kinds except "Native" Beer (not to be consumed on the premises).*—Under these licenses sale of liquor in other than sealed receptacles is prohibited and no quantity less than a reputed pint or more than two Imperial gallons may be sold in one transaction. The fee is Rs. 200 in Madras, Ootacamund, Coonoor and Wellington, Rs. 100 in towns having a population of 25,000 and over, in Cochin town and in the hill stations of Kodaikānal, Yercaud and Kotagiri, and Rs. 50 elsewhere in the Presidency. In places where there are beer shops, holders of these licenses are prohibited from selling beer brewed in India (on English principles) except in bottles as bottled at the brewery.

The total number of F.L.-2 licenses issued in the Presidency was 317 and the amount of fees realized was Rs. 28,300 against Rs. 16,700 for 284 licenses in the previous year. The increase in the number of F.L.-2 licenses issued during the year was due to the closure of a large number of taverns.

(3) *F.L.-7—Hotel licenses for the supply of foreign liquor to residents in hotels and boarding houses.*—These are of two classes with annual fees of Rs. 100 or Rs. 75 in Madras, of Rs. 100 or Rs. 50 on the Nilgiris and of Rs. 50 or Rs. 25 elsewhere, discretion being given to Collectors to decide in which class the license granted to any boarding house or hotel shall be placed. These licenses permit of the sale of liquor only to residents for their own use or that of their guests, or to casual visitors requiring liquor with their meals. Twenty licenses were issued against 22 in the previous year, the fees being Rs. 1,350 against Rs. 1,400.

F.L.-8.—In Madras, bar licenses under which all kinds of foreign liquor, except Colombo or Malabar arrack, may be sold to anybody, subject to the same conditions and limitations as in taverns, are granted to holders of hotel licenses on payment of a monthly fee of Rs. 25 for each bar. Three such licenses were taken out in 1908–1909 as in the previous year. Two special bar licenses (F.L.-14) were taken out by the proprietors of the buffets at the Central and Egmore Railway stations at Rs. 15 and Rs. 7–8–0 *per mensem*, respectively. The total revenue from bar licenses amounted to Rs. 970 against Rs. 1,045 in the previous year.

(4) *Refreshment-room licenses—(a) F.L.-9—For refreshment rooms maintained by or under the supervision and control of railway companies and proprietors and managers of lines of dāk carriages for the supply on the premises to passengers by such railways or dāk lines or to persons served with eatables in the rooms.*—The annual fee is Rs. 50, and the license permits the sale of liquor to passengers and persons served with eatables in the rooms for consumption on the premises, provided that no more than one reputed quart of spirits or two reputed quarts of any other kind of liquor may be sold at one time to any such passenger for removal from the premises. Fifty-seven licenses were taken out against 54 in the previous year.

(b) *F.L.-10—For refreshment rooms in which the sale of liquor is ordinarily combined with the supply of meals or eatables prepared and served in the European manner.*—Six licenses at Rs. 500 each were taken out in Madras and four at Rs. 75 each in other parts of the Presidency—two in Gódvāri and one each in the Nilgiris and South Canara. Sale of liquor under these licenses for removal from the premises was prohibited from 1st April 1908.

(5) *F.L.-11—Occasional licenses* are granted at the discretion of Collectors for periods not exceeding 10 days at a time, and at fees not exceeding Rs. 100 for each. No removal of liquor from the premises is allowed. Seventy-nine licenses, 59 of which were for Madras town, were issued for Rs. 818 against 94 for Rs. 860 in the previous year.

(6) *F.L.-12—Auctioneer's licenses.*—The fee is Rs. 5 per annum. Four licenses were issued in the Madras town against five in 1907–1908.

(7) *F.L.-17—Licenses for the sale of medicated wines and similar preparations containing 20 per cent. and upwards but not more than 42 per cent. of proof spirit.*—These licenses provide for the control of the sale of tonic wines and similar preparations which might take the place of ordinary wines and spirits and affect the excise revenue. The annual fee for the license is Rs. 10. One hundred and fifty-five licenses, 68 of which were for Madras town, were taken out during the year against 162 in the previous year.

(8) *Special licenses* are granted under the orders of the Board of Revenue when the circumstances are such as not to allow of the issue of licenses of any of the other kinds mentioned and are issued on such terms and conditions and for such periods as it may on each occasion determine. Two licenses to compound locally-made foreign liquor at Rs. 250 each and a Dining Car license at Rs. 50 were issued during the year. A special license for the manufacture of malt vinegar at Coonoor was issued free of fee.

46. *Rum supplied to troops.*—Under the special orders of the Government of India the Commissariat Department is authorized to issue rum to British Regimental canteens in the Presidency on payment of excise duty at the special rate of Rs. 1–8–0 per gallon of 25° under-proof, enhanced to Rs. 1–12–6 from 1st July 1908, and neither that department nor the canteens are required to take out licenses. The quantity issued during the year was 82 gallons 4 drams and the amount of duty collected was Rs. 144–3–11. This sum has not been included in the statements attached to this report in view of the remarks of the Government of India in their letter No. 3964-A (Finance and Commerce Department), dated the 25th August 1899.

47. *Malabar toddy arrack.*—The privilege of supplying Malabar toddy arrack to foreign liquor vendors throughout the Presidency continued to be held by Messrs. Parry & Co., and no fee was charged for it. They were permitted to store the liquor in the Bonded warehouse attached to the Sea Custom House, Madras, as well as at the Chavakkat distillery. Fifteen thousand eight hundred and eighty-four proof gallons of "Malabar" arrack (168 gallons from the Chavakkat distillery and 15,716 gallons from the Madras Bonded warehouse) were issued during the year to Gódvāri, Madras, Coimbatore, the Nilgiris and Malabar against 17,036 gallons in the previous year.

48. *Colombo arrack.*—Forty-nine thousand six hundred and seventy-four gallons of Colombo arrack were imported into the Presidency in 1908–1909 against 36,569 gallons in the previous year. The price of Colombo arrack issued from wholesale depots varied from Rs. 7–4–0 to Rs. 10–8–0 per gallon of 25° under-proof. The strength of Colombo arrack in taverns varied from 25° to 40° under-proof and the price from As. 2–6 to As. 5–0 per dram.

49. The conditions which apply to the sale of foreign liquor apply also to the sale of Colombo and Malabar arrack except in Madras, where only foreign liquor tavern licensees are permitted to sell these kinds of liquor for consumption on the premises and for removal from the premises up to a reputed quart; if they wish to sell for consumption off the premises in larger quantities, they are required to take out a special license, F.L. 3, on payment of an annual fee of Rs. 100. Two such licenses were taken out against six in the previous year.

BEER BREWED IN INDIA.

50. *Breweries.*—All the three hill breweries worked throughout the year. The total quantity of beer outturned was 717,133 gallons. Deducting 35,857 gallons on account of wastage at 5 per cent., the net quantity amounted to 681,276 gallons. The amount of duty at 2 annas per gallon was Rs. 85,159–8–0. Of this amount Rs. 19,643–4–0, the duty on 157,146 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1909 was included in the demand for 1909–1910. The amount actually realized was Rs. 88,546–8–0, including Rs. 23,030–4–0 duty on 184,728 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1908 but assessed to duty in 1908–1909. The total issues were 687,719 gallons against 754,420 gallons in the previous year. More than ninety-nine per cent. of the issues went to Madras (350,829 gallons), the Nilgiris (236,867 gallons), Coimbatore (34,114 gallons), Malabar (30,323 gallons), Trichinopoly (16,610 gallons) and Madura (13,020 gallons).

51. *Bangalore beer.*—The quantity of Bangalore beer imported was 109,633 gallons against 168,624 gallons in the previous year and the districts which took the largest quantities were North Arcot (59,412), Salem (17,442), and Bellary (10,385). The quantities issued to these districts during 1907–1908 were, respectively, 71,606, 17,138 and 18,822 gallons.

The decrease in the issues and import of beer during 1908-1909 was due to the enhancement in the rate of excise duty in January 1908, to the reduction in the number of F.L. taverns and beer shops and to the fact that in some parts of the Presidency the demand for Bangalore beer is said to be decreasing.

52. *F.L. 6—Beer shops.*—Under these licenses the sale of beer brewed in India for consumption on the premises is permitted. The maximum quantity which may be sold for removal from the premises is one reputed quart. Beer shops were opened only in the districts of Bellary, North Arcot, Tanjore, Trichinopoly, Madura, Coimbatore, the Nilgiris and Salem. Thirty-five licenses were sold for Rs. 91,148 against 41 for Rs. 1,95,212 in the previous year. Nearly 97 per cent. of the decrease occurred on the Nilgiris and is attributed to reckless bidding on the part of Messrs. Rungiah Gounden & Co. in 1907-1908 which led in the succeeding year to combination between the two brewers. The enhancement in the rate of excise duty on beer is also one of the reasons for the fall in rentals.

53. *F.L. 4—Retail licenses for the sale of beer brewed in India (not to be consumed on the premises).*—Under these licenses sale of beer in other than sealed receptacles is prohibited and no quantity less than a reputed pint may be sold at a time. These licenses are issued to successful bidders for beer shops on payment of an annual fee of Rs. 50. One license was taken out in Trichinopoly during the year against two in 1907-1908.

54. The Board has taken precautions to ensure that shops for the sale of foreign liquor are not opened in objectionable localities.

METHYLATED, CAOUTCHOUCINED AND RECTIFIED SPIRITS.

55. *F.L. 13—Licenses for the sale of pure rectified spirits.*—These are granted to Chemists and Druggists and other firms or persons approved by Collectors on payment of an annual fee of Rs. 10. Sales under them are permitted only for *bona fide* medical, industrial and scientific purposes. The maximum limit of possession under the license is ten gallons at a time, and for sale one reputed pint to any one private person, two reputed quarts to a chemist or medical practitioner or to a scientific body, and three Imperial gallons to a Government, Local Fund or Municipal hospital. Twenty-nine licenses were taken out against 28 in the previous year.

56. Three thousand three hundred and fifty-five gallons of methylated spirits were imported into the Presidency against 1,169 in the previous year. Of this quantity 3,284 gallons were denatured with caoutchoucine in the Madras Custom House. The increase of 2,186 gallons is attributed to the large quantity used for the local manufacture of varnishes by carriage builders and furniture makers, to the use of this spirit in the laboratories of Schools and Colleges and to an increased demand for household requirements.

Thirteen thousand four hundred and sixty-two gallons were issued from the Nellikuppam, Vizagapatam and Samalkot distilleries against 14,898 gallons in the previous year (*vide* Appendix J *). Four hundred and sixty gallons were exported to Mysore, 294 to Hyderabad and 84 to Travancore. Ten thousand nine hundred and seventy gallons were brought from Nellikuppam to Madras and the rest sent to other parts of the Presidency.

The total issues of what may be called Industrial spirit, both imported and locally manufactured, were 16,817 gallons against 16,067 in 1907-1908.

57. The rules governing the traffic in these kinds of spirits are reported to have worked satisfactorily. The following licenses are issued free of fee under the rules:—

M.S.-1—Licenses for the sale of caoutchoucined spirits.—Holders of these licenses are authorized to sell spirits to the public up to a maximum of one gallon at a time, and to one another and to holders of M.S.-1 (a) licenses up to a maximum of twenty gallons at a time. One hundred and fifty-four licenses, 75 of which were in Madras town, were issued against 143 in the previous year.

M.S.-1 (a)—Licenses for possession and use of caoutchoucined spirits by varnish-makers and others.—Thirty-four licenses were taken out against 28 in the previous year—nineteen in Madras, four in Madura, three in Trichinopoly, two each in Coimbatore, the Nilgiris and Malabar and one each in Gódvári and South Canara.

M.S.-1 (b)—Licenses for possession and use of methylated spirits by Chemists and others.—Under these licenses the sale of spirits up to a maximum of one reputed quart at a time is permitted on the use of the spirits being ordered in writing by a competent medical man. Five licenses were taken out during the year—two in Chingleput, one each in Bellary, Coimbatore and South Canara—against two in the previous year.

CHAPTER VI.—OPIUM AND INTOXICATING DRUGS.

A.—Opium and Intoxicating Drugs prepared therefrom and used for purposes other than smoking.

58. The balance of Malwa opium in stock on the evening of the 31st March 1908 in the two storehouses was 1,685 seers and 36½ tolas. The source of supply of opium having been changed from Bombay to Bengal from 1st April 1908, no fresh consignments of Malwa opium were received during the year. There were small stocks of Malwa opium in certain taluk kacheris on 31st March 1908, which were returned to the storehouses. The quantities so returned and the miscellaneous receipts at the storehouses amounted to 114 seers 28½ tolas. No Malwa opium was issued to licensed vendors in the Presidency and the stock was exclusively issued to Native States and French Settlements at Rs. 20 per seer. 1,772 seers 67 tolas were thus issued, and 22 seers 64½ tolas were lost by dryage and wastage. The balance of 4 seers 14½ tolas remaining on 31st March 1909 was sent to the Government opium factory at Patna for disposal and adjusted in the accounts as loss by dryage and wastage. Rs. 303-14-3, the cost price of 27 * seers 5½ tolas lost by dryage and wastage in transit and in store, and Rs. 3,587-9-0, the minus closing balance under stock account of opium, were adjusted to the debit of "7 Excise."

59. The opium required for the Presidency was supplied by the Patna opium factory at a uniform rate of Rs. 8-8-0 per seer. The opium is made into uniform cakes of one seer and half a seer and is packed in chests of 60 seers each. 1,209 such chests (including the 300 chests referred to in paragraph 60 of the previous year's report), containing a total quantity of 72,540 seers, were received from Patna and taken into stock, against 464½ chests of Malwa opium containing 31,612 seers 10½ tolas in 1907-1908. The total quantity of Bengal and Malwa opium available for issue from the storehouses during the year was 74,339 seers 65½ tolas against 47,453 seers 56½ tolas last year.

60. The price charged at the storehouses to licensed vendors was Rs. 20 per seer throughout the year.

(1) *Within the Presidency.*—The issues to wholesale vendors and shop-keepers were 43,295½ seers (including 895 seers of Bengal opium issued in March 1908 for consumption in 1908-1909) against 38,955 seers 13½ tolas to wholesale vendors in the previous year. 9,073½ seers were issued from storehouses to taluk kacheris, against 175 seers 40 tolas in 1907-1908, for sale to retail vendors at Rs. 21 per seer in tracts where there are no depots. The large issues to taluk kacheris were due generally to the large reduction in the number of wholesale depots in 1908-1909 and to the large issues in March 1909 to the taluk kacheris of the five Northern districts for issue to shops from 1st April 1909.

(2) *Outside the Presidency.*—One thousand four hundred and fifty seers were issued to the Mysore Government at Rs. 9 per seer against one thousand seven hundred and fifty seers in the previous year. To other States 4,832 seers 9 tolas were issued and to the French Settlements in the Presidency 310 seers 58 tolas against 4,361 seers 17½ tolas and 239 seers 49½ tolas, respectively, in the previous year.

It will thus be seen that the total quantity of opium issued for consumption in the Presidency was 52,369 seers against 39,130 seers 53½ tolas in the previous year and the total quantity supplied to other Governments was 6,592 seers 67 tolas against 6,350 seers 66½ tolas in the previous year. A shortage of one half-seer cake was found in a chest received from Patna which had to be written off the accounts and 1 seer was sent to the Board's laboratory as sample. The balance of Bengal opium in stock on the 31st March 1909 in the two store-houses was 15,349 seers 40 tolas.

* 4½ tolas were lost in transit from taluk kacheris to store-houses.

61. Licenses for the wholesale vend of opium including the privilege of supplying poppy-heads were issued by Collectors on payment of a fee of Rs. 15 for each. Depot licenses were granted sparingly to pave the way for the total abolition of depots from 1st April 1909 and 62 licenses only were issued during the year against 105 in 1907-1908. The fees collected amounted to Rs. 930 against Rs. 1,575 in the previous year.

AGENCY TRACTS.

62. In the Agency tracts of Ganjām, Vizagapatam and Gódvāri, the right of vend is disposed of by separate shops, the licenses for which are either sold by auction or issued on fixed fees or free of any charge. In the Agency of Ganjām three shops were sold by auction for Rs. 375 against two for Rs. 220 in the previous year. In the Agency tracts of Vizagapatam, the classification of shops was revised and 81 licenses for shops in places where the consumption exceeded 1,000 tolas per annum were sold by auction for Rs. 23,699. Eight licenses for shops in which the consumption was estimated at between 500 and 1,000 tolas were issued on fixed fees for Rs. 120, and two licenses were granted free, against 81 licenses sold by auction for Rs. 18,688, six licenses issued on fixed fees for Rs. 105, and two licenses issued free in the previous year. In the Gódvāri Agency 33 shops were sold for Rs. 5,803 against the same number for Rs. 4,462 in 1907-1908. The total number of shops licensed in the Agency tracts was thus 127 and the rentals realized Rs. 29,997 against 124 and Rs. 23,475 in 1907-1908. The average population and area in square miles per shop was 10,488 and 151.5, respectively, against 10,617 and 154.9 in 1907-1908.

ORDINARY TRACTS.

63. In the rest of the Presidency the system of separate sale of shops is in force. The total number of shops sold was 991 for Rs. 4,04,476 (including Rs. 2,532 the amount of the rentals of the two opium shops in the Banganapalle State for 1908-1909) against 993 for Rs. 3,29,296 in the previous year. There was, on an average, one shop for every 37,231 persons and 123.8 square miles against 37,171 persons and 123.6 square miles in 1907-1908.

The net increase in the rentals of Rs. 75,180 or 22.8 per cent. on the amount realized in 1907-1908 is made up of an increase of Rs. 78,662 in 19 districts and a decrease of Rs. 3,482 in the other four districts. The increase was general and was due to keen competition at the sales consequent on the reduction of the issue price of opium from 1st April 1908. The decrease in Trichinopoly, Madura, Salem and South Canara was due to the loss sustained by outgoing renters.

64. The total quantity of opium consumed was 47,073 seers against 43,245 seers in 1907-1908. The increase occurred chiefly in the Ganjām, Gódvāri, Kistna and Guntūr districts. In Ganjām it is said to be due to the prevalence of cholera and to increased immigration of people in search of work. In the other districts the increase is generally ascribed to the prosperous condition of the agricultural classes. Further it is stated to be due also in Gódvāri to the larger use of opium as a specific for ordinary complaints and to the reduction of storehouse price; in Kistna to the immigration of considerable numbers of opium-eating coolies and to the opening of new factories; and in Guntūr to the growing popularity of the drug among the lower classes especially as a cholera specific.

65. The average consumption per head of the population of the Presidency according to the census of 1901 was .099 of a tola. It was, as usual, highest in the Gódvāri district where it was .82 of a tola. In Kistna, which comes next, it was .38, in Madras .28, in Vizagapatam .25, in Ganjām .2 and on the Nilgiris .17 of a tola. The lowest consumption was .007 of a tola in the South Arcot district.

66. The retail selling price in the districts of Ganjām, Vizagapatam and Gódvāri and in the taluks of Narasapur, Bhīmavaram, Tanuku, Ellore and Yernágudem taluks of the Kistna district is fixed by Government and remained at Re. 1 per 2½ tolas. The selling prices fixed for opium in the Nilgiri district and the Madras Town Circle remained at As. 8 and As. 10 per tola respectively. Elsewhere the prices charged varied from As. 7-5 to As. 15-4 per tola or Rs. 37-2-8 to Rs. 76-8-0 per seer.

67. Taking into account only license fees and rentals and the gain on sale-proceeds at Rs. 11½ per seer on the actual quantity consumed, the average incidence of opium revenue per head of the population of the Presidency was 4.9 pies against 4.6 pies per head in the previous year and varied from 7 pies in Chingleput and South Arcot to As. 2-8 in the Gódvāri district. In the Nilgiris and Kistna it was As. 1-4, in Madras As. 1-7, in Vizagapatam 1 anna and in Ganjām 10 pies.

68. One hundred seers of poppy-heads were obtained from the Opium Agent, Patna, at a cost of Rs. 20-14-0, including transit charges. One hundred seers were issued to licensed vendors at Rs. 12 per maund. The balance of stock on 31st March 1909 was 111 seers 27 tolas. Twenty licenses were issued for the retail sale of poppy-heads on payment of a fee of As. 8 each against 14 in the previous year.

69. Two hundred and fifty-six licenses were granted to druggists under the opium rules against 227 in the previous year.

The ordinary limit of private possession and sale at a time of morphia and its salts remained at 10 grains. The drug is seldom used except as medicine.

70. The opium shop-rentals for the year amounted to Rs. 4,34,473 against Rs. 3,52,771 and the revenue under miscellaneous heads to Rs. 1,035 against Rs. 1,217. These added to the excise duty on Malwa opium and the gain on sale-proceeds of Bengal opium and fees for wholesale depots give a total revenue of Rs. 10,29,082 against Rs. 9,37,972 in the previous year.

71. One hundred and thirty-eight cases were convicted under the Opium Act during the year. Most of these were detected by Abkārī officers.

Twelve cases of opium smuggling, seven in Gódvāri, two in North Arcot, and three in Tanjore, were detected during the year against 39 in the previous year. The fall occurred chiefly in Ganjām, Kurnool, Tanjore and Malabar districts and was apparently due to the introduction of Bengal opium and to the concession granted to *band-fide* travellers to import opium by land from other Provinces or Native States, for their personal consumption, in quantities not exceeding one tola. All the twelve cases were detected by the officers of the department. The Superintendent of Sea Customs, Cocanada, detected five cases of smuggling opium to Rangoon involving quantities varying from 5 to 25 tolas in four cases and amounting in one case to 12 seers 40 tolas, also two cases of smuggling from Yanam into British Territory. Of the remaining five, two were cases of smuggling from Mysore, and three from Karaikal. In none of the three cases from Karaikal was the quantity involved more than ½ tola. A special reward of Rs. 300 was granted in one of the Rangoon cases and the total amount of rewards was Rs. 452-8-0.

B.—Intoxicating Drugs other than Opium.

GANJA.

72. Cultivation of the hemp plant was restricted to the Bāpatla taluk of the Guntūr district and there was no cultivation either on the Javadis or at Padavedu in the North Arcot district. The greater part of the ganja manufactured at Daggupad was pressed and the supply of unpressed ganja was allowed only to the districts of Ganjām, Vizagapatam, Gódvāri, Kistna, Guntūr, Nellore, Madras, Chingleput and South Arcot. Forty-one licenses were issued for cultivation at Daggupad, and the area cultivated was 404.34 acres against 193.64 in 1907-1908. One thousand four hundred and seventy-eight maunds of ganja and 340 maunds of bhang were taken into store against 643 maunds of ganja and 128 maunds of bhang in the previous year, and the average outturn of ganja per acre was 3.6 maunds against 3.3 maunds in 1907-1908.

73. The total quantity of intoxicating drugs issued from the Daggupad and the Kaniyambadi storehouses for sale in the Presidency and for export to Native States and French Settlements was 43,531 seers of ganja and 4,081 seers of bhang. Of this 39,280 seers of ganja and 4,081

seers of bhang were issued to licensed vendors for sale in the Presidency, 2,590 seers of ganja to Native States, 110 seers of ganja to the French Settlements, 100 seers of ganja to the Medical Storekeeper to Government, 700 seers of ganja to the Civil and Military Station, Bangalore, and 800 seers of ganja to Coorg and one seer of ganja was sent to the Board as sample.

74. Forty-four depots were licensed during the year on payment of the usual fee of Rs. 15 per license, against 17 in the previous year. No ganja depots were opened within the area which could conveniently be supplied by the storehouses.

75. The number of shops sold was 633 against the same number in the previous year and the rentals increased from Rs. 2,71,327 in 1907-1908 to Rs. 3,04,214 in 1908-1909. The increase in rentals was contributed by 20 of the 23 districts and was ascribed to brisk bidding at the sales, consequent on the profit made by outgoing renters, and to the prospect of a favourable season. There was on an average one shop for every 58,371 persons and 194.2 square miles.

76. The quantity of hemp drugs, including preparations such as *laghium* and *majum*, consumed during the year increased from 51,067 to 56,636 seers. The increase occurred chiefly in Ganjam, Cuddapah, Madura and Tinnevely and is attributed to the prevalence of cholera in Ganjam and to the advent of a large number of religious mendicants addicted to ganja smoking in the other three districts.

77. During the year 1908-1909, the wholesale selling price at the Daggupad storehouse varied from Re. 1 to Rs. 2 per seer of ganja and the price of bhang from As. 8 to Re. 1 per seer, while in the Kaniyambadi storehouse the price of ganja varied from As. 6 to Rs. 3 per seer according to the age and the quality of the drug. The retail selling price of ganja in shops varied from Rs. 10-13-1 per seer in the Trichinopoly district to Rs. 21-7-10 in the Malabar district, and that of bhang from Rs. 3-4-1 in the Trichinopoly district to Rs. 19-11-3 in the South Arcot district.

78. The excise duty on ganja and bhang removed from the storehouses amounted to Rs. 2,13,728 against Rs. 2,06,564 in 1907-1908. Including the shop rents and fees for wholesale depots and occasional licenses, the total revenue for the year was Rs. 5,18,607 against Rs. 4,78,609 in the previous year.

79. The cocaine and novocain rules worked well during the year. Thirty-five licenses for possession and 82 licenses for possession and sale were issued free of fee against 20 and 91 in 1907-1908.

The total quantity of cocaine and novocain imported during the year was 119 ozs. and 15 grs., respectively. The use of these drugs is reported to be solely for medicinal purposes.

CHAPTER VII.—MEASURES FOR THE PROTECTION OF THE REVENUE.

80. *General results.*—During the year 1908, 14,800 cases affecting 15,951 persons were reported against 15,723 cases affecting 16,757 persons in the previous year, and including those pending from the previous year, 15,281 cases affecting 16,445 persons came before the officers of the department as against 16,190 and 17,218, respectively, in 1907. Four cases affecting six persons were sent to the Magistracy direct without the intervention of the department. Appendix M* gives a classified statement of the offences reported during the year. Five thousand five hundred and three cases fell under the head "illicit manufacture of toddy", which is the lowest figure on record since 1898, the decrease

* (On page 37).

under this head having continued since 1902 when 11,672 cases were reported. The number of cases of illicit distillation and possession of illicitly distilled spirits also shows a fall since 1899 when 1,615 cases were reported against 677 in 1908. There was a slight increase of 16 per cent. under smuggling and the consumption of licit arrack showed a general increase. The number of minor offences reported is still large, though the officers of the department have used their discretion freely in dealing with such cases. Of the 16,445 persons dealt with during the year, 2,057 persons or 12.5 per cent. were released departmentally against 12 per cent. in 1907 and 10 per cent. in 1906.

81. *Chicacole Sub-division.*—There was an increase in detection under all the important heads of crime especially in Surla, Naupada and Bobbili Circles. All the circles in the Sub-division showed a fall in the consumption of licit arrack, and there was a decrease in the number of trees marked in three out of the seven circles.

82. *Cocanada Sub-division.*—This Sub-division showed a decrease under illicit manufacture of toddy and illicit transport and an increase under smuggling, and illicit distillation and kindred offences. The fall under the former heads is ascribed to heavy rains and abrupt closure of the toddy season. The increase under smuggling, which occurred chiefly in the Penuguduru Circle, was due to the detection on a single day of a batch of 14 cases of toddy smuggled from the Vizagapatam to the Godavari district. Ellore Circle showed an increase under illicit distillation side by side with an increase under arrack consumption.

83. *Masulipatam Sub-division.*—In this Sub-division, there was a decrease under smuggling and illicit distillation and an increase under illicit manufacture of toddy and kindred offences. There was a rise in the consumption of arrack and in the number of trees marked in almost all the circles.

84. *Nellore Sub-division.*—The noticeable feature of this Sub-division was an increase under illicit manufacture of toddy and kindred offences on account of the strict enforcement of the T.T. rules which was found to be necessary. There was a fall under illicit distillation, but the arrack consumption showed an increase.

85. *Arcot Sub-division.*—The fall in detection in this Sub-division occurred under almost all heads of crime. There was, however, an increase under smuggling in the Hosur Circle, which is ascribed to the sale of cheap toddy in the adjacent shops of the Mysore territory.

86. *Bellary Sub-division.*—There was a decrease under illicit distillation in Nandyal, Hospet and Anantapur Circles; and in Kurnool and Anantapur, the detection under possession of illicitly distilled spirits was disproportionate to cases of illicit distillation. Pennakonda, Bellary and Hospet Circles showed an increase under smuggling and Kurnool showed a fall. The detection of toddy offences remained practically stationary except under illicit manufacture of toddy which showed an increase of 35 per cent. There was a general fall in the number of trees marked in all the circles of the Sub-division, and arrack consumption showed a decrease in Bellary, Hospet, Anantapur and Kurnool Circles. The attention of the local officers has been drawn to these conditions.

87. *Chingleput Sub-division.*—Detection in this Sub-division showed a general decrease under almost all heads of offences. The revenue results indicate that this was due to diminution of crime.

88. *Cuddalore Sub-division.*—There was a fall of nearly 50 per cent. under smuggling in the Villupuram Circle, which is attributed to vigilant patrols. Arrack consumption increased everywhere in this Sub-division and the number of trees marked showed an increase in all the circles except Tirukkóyilūr. There was a general increase under toddy offences in the Tirukkóyilūr Circle, and a decrease under illicit manufacture of toddy in all the other circles.

89. *Nagapatam Sub-division.*—The detection in this Sub-division, which is generally confined to offences relating to toddy revenue, shows a fall of 47 per cent. chiefly under illicit manufacture, unlicensed sales and illicit transport. The circles in which the decrease is most marked are Nannilam, Adirampatnam,

Védāranniyam and Vattanam. The decrease in detection in the last two circles coincides with a fall in the number of trees marked and the attention of the local officers has been drawn to this.

90. *Trichinopoly Sub-division.*—All the circles except Palni and Sivaganga showed an increase in detection and the decrease in the excepted circles was slight. There was an increase under arrack consumption and trees marked in all the circles of the Sub-division.

91. *Tinnevely Sub-division.*—An increase in detection is noticeable in Tinnevely, Kuttanguli and Morekolam Circles and a decrease in the other three circles. There was a decrease in the number of trees marked in five out of the six circles of the Sub-division, and the Board is doubtful whether the crime of the Sub-division has been fully accounted for.

92. *Calicut Sub-division.*—All the circles in the Sub-division except Tellicherry showed a fall under almost all heads of crime. The increase in the Tellicherry Circle is ascribed to the closure of a large number of toddy shops and the personal exertions of the Circle Officer, and the decrease in the other circles to efficient patrols and increased consumption of licit arrack. There was a decrease in the number of trees marked in all the circles except Malappuram.

93. *Offences relating to intoxicating drugs.*—The detection of offences against the Hemp Drugs Rules remained practically stationary. There was, however, a noticeable decrease in the Arcot and Calicut Sub-divisions, and an increase in the Cocanada Sub-division. The decrease in the Arcot Sub-division occurred chiefly under illicit cultivation in the Hosur Circle, and in the Calicut Sub-division the fall was under illicit cultivation and smuggling in the Tellicherry and Palghat Circles, respectively. The increase in the Cocanada Sub-division was mainly due to the detection of a large number of cases of unlicensed possession in the Polavaram Circle. The number of cases of smuggling in the Chicacole Sub-division and the Polavaram Circle of the Cocanada Sub-division was 56 in 1908 against 61 in 1907, and from the result of enquiries made in the Agency tracts of Ganjam and Vizagapatam districts, the Board has reason to believe that a large quantity of illicit ganja is finding its way into the Sub-division and the Circle specified above, and that detection has not kept pace with the existing crime.

An Excise Inspector for Railways, and a staff consisting of two Sub-Inspectors, one clerk and four peons, were appointed with effect from 2nd January 1908 for the prevention of offences connected with ganja, cocaine and opium with special reference to railways. Besides detecting several important cases, this staff was able to collect a considerable amount of information for future use.

94. *Departmental disposal.*—Appendix N * shows the disposal of cases by the officers of the department during the year. The percentage of releases by the department increased from 8.5 in 1906 and 9.8 in 1907 to 10.3 in 1908.

95. *Illegal arrests.*—There were reported to be sixteen illegal arrests † during the year. The connected records have been called for by the Board and will be scrutinised with a view to see how far departmental men were at fault.

96. *Duration of cases.*—The average time taken in disposing of cases, excluding those of an exceptional nature, was 7.2 days in 1908 against 7.1 in 1907. Eight Circles showed an average of over ten days, and the highest duration, in the Covelong Circle, was 13.9 days.

97. *Disposal by the Magistracy.*—The number of cases acquitted by the Magistrates was 117 against 135 in the previous year.

98. *Rewards.*—The amount of rewards granted was Rs. 43,213 against Rs. 45,637 in the previous year, the

decrease being due to a fall in detection during the year. The proportion of rewards to outsiders was 15 per cent. in 1908 against 20 per cent. in 1907 and 16 per cent. in 1906.

99. *Assaults on officers.*—There were 35 cases of assault on officers of the department, in 5 of which the assailants are reported to have inflicted serious injuries.

100. *Inspection of depots and shops.*—Appendix Q * shows the number of inspections of depots and shops made by officers of the department during the official year 1908–1909.

101. *Location of shops.*—The number and sites of liquor shops in the Presidency were revised on the lines approved by the Government of India in their Resolution No. 5086-Exc., dated 15th August 1907, and revised maxima and minima were fixed for rural tracts and Municipal areas, on the recommendations of Collectors and committees appointed for the purpose in municipalities.

102. *Analysis of country spirits and cheap foreign liquor from suspected shops.*—Twenty-nine samples of country spirits and twenty-six of cheap foreign liquor were analysed in the Board's laboratory during the official year 1908–1909. The samples of foreign liquor analysed were found to be pure and unobjectionable. The analyses of twenty-eight samples of country spirits showed no indication of dilution or adulteration; and the liquor concerned in the remaining sample was ordered to be destroyed, as it was found unfit for human consumption.

103. *Convictions for drunkenness on licensed premises and punishment of licensees for permitting it.*—Cases under this head were reported in Gódvári, Tanjore and Salem districts. In Gódvári, the renter of a toddy shop was fined Rs. 10 by the Divisional Officer for permitting drunkenness on his licensed premises. In Tanjore, two persons were charged by the Police for being drunk on licensed premises; one of them was sentenced to pay a fine of Rs. 20 and to undergo rigorous imprisonment for three months, and the other accused was fined Re. 1. In Salem, two men were fined eight annas each for a similar offence. No action was taken against the licensees in these four cases, and the local officers have been instructed in the matter.

104. *Inter-departmental relations.*—The relations between the Abkari and other departments have been satisfactory, and there have been scarcely any complaints of the manner in which the laws have been worked.

CHAPTER VIII.—FINANCIAL RESULTS.

105. The gross demand for the year amounted to Rupees 2,54,59,903 against Rs. 2,30,47,797 and the gross collections to Rs. 2,53,40,446 against Rs. 2,29,43,270 in the previous year. Appendix R † gives the districtwar figures and Appendix S ‡ the details for each head of revenue.

106. The total arrear demand (under abkari and opium) at the beginning of the year was Rs. 95,681, of which Rs. 84,631 were collected and Rs. 8,177 remitted, leaving a balance of Rs. 2,873 at the end of the year.

107. The total amount remitted during the year, both under arrears and current, was Rs. 12,136 and the largest remissions were made in the Bellary, Madras, Tanjore, Madura and Malabar districts. The remissions in Bellary, Tanjore and Madura were chiefly under toddy shop rentals and tree-tax, in Madras under rentals of arrack shops, and in Malabar under tax on trees illicitly tapped and to some extent under toddy shop rentals and tree-tax.

108. The total current demand for the year amounted to Rs. 2,53,64,222 against Rs. 2,29,55,725 in 1907–1908, showing an increase of Rupees 24,08,497 or about 10.5 per cent. chiefly under country spirits and toddy.

109. The increase under country spirits was mainly due to larger realizations of excise duty owing to increased consumption generally and to enhancement of duty in four districts, and also to increased rentals; that under toddy was due to increased rentals generally and to larger collections under tree-tax.

110. Seventy-two per cent. of the revenue from country spirits was derived from excise duty, 25 per cent. from rentals and 3 per cent. from license fees for distilleries and wholesale depots and rents for the combined privileges of manufacture and sale in the rented areas including the Agency tracts.

The ratios of toddy rentals and tree-tax to the total toddy revenue were 47.1 per cent. and 52.9 per cent. against 45.9 per cent. and 54.1 per cent. in 1907-1908.

Thirty-nine per cent. of the total excise revenue for the year was derived from the sale of the various privileges against 40 per cent. in the previous year.

111. The total current collections amounted to Rs. 2,52,55,815 against Rupees 2,28,63,723 in the previous year and the balance which remained at the close of the year, under both arrears and current, was Rs. 1,07,321 against an opening balance of Rs. 95,681. By the end of July 1909, the arrear balance had been reduced to Rs. 23,587.

112. According to the Accountant-General's books, the total receipts under abkari and opium for 1908-1909, exclusive of interest on arrears, amounted to Rs. 2,54,40,863 against Rs. 2,30,71,102 for the previous year. Appendix T* explains the difference between the Accountant-General's figures and those given in Appendix R.†

113. After deducting charges relating to "Excise licensees' works" and "Salt purchase and freight" and allowing for Customs 5 per cent. of the combined charges of the Salt, Abkari and Customs department, two-thirds of the balance, under the orders of the Government of India, No. 6149-A, dated 2nd October 1907, is taken as the proportion debitable to Excise. The charges thus calculated amount to Rs. 18,13,864 against Rs. 16,91,643 in 1907-1908.

The cost of the abkari preventive staff, calculated as a percentage, on the total gross receipts was 4.4 against 4.7 in the previous year. The average percentage for the last five years was 5.1 while that for the previous quinquennium was 7.5. The decrease was due to the steady increase in the revenue, without any appreciable variation in the cost of the establishment.

114. The net abkari and opium receipts for 1908-1909 after deducting charges were Rs. 2,36,26,999 against Rs. 2,13,79,459 in the previous year.

115. The incidence per head of the population (according to the census of 1901) of the total gross excise receipts was As. 10-8 against As. 9-7 in the previous year.

116. The sum of Rs. 5,000 payable by the Travancore Darbar for the lease of the abkari management of the Anjengo and Tangasseri Settlements was duly collected and adjusted during the year.

117. The statistics required by the Government of India, Finance and Commerce Department, in their orders No. 721-Ex., dated 20th February 1893, and No. 1895-Ex., dated 27th March 1907, are given in Appendix U‡. Form 2 showing the particulars of excise charges is omitted as it is impossible to give details of charges under the system of calculation adopted in this Presidency.

118. The instructions relating to the maintenance of an inventory of valuable stock were duly carried out.

119. The work of the officers of the department was, with few exceptions, deserving of commendation. Among officers in charge of preventive circles Messrs. J. R. Wilson and J. G. Manomani Pillai deserve special mention.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
MADRAS, 9th September 1909.

C. B. COTTERELL,
Ag. Secretary to the Commissioner
of Salt, Abkari and Separate Revenue.

(True Copy.)

R. G. A. THOMSON,
Assistant Secretary.

APPENDIX A (*vide* paragraph 3).

STATEMENT showing the various Systems in force at the close of 1908-1909 in each district for the manufacture and sale of Country Spirits and Toddy.

District.	Country spirits.	Toddy.	Changes effected during the year.
Ganjam— (a) Ordinary tracts.	The supply is under the contract distillery system, and the shops are sold separately.	The shops are sold separately by auction under the tree-tax system but rural shops in the district paying a monthly rental of Rs. 10 and less, and so situated as not to come into competition with shops disposed of under the auction system are offered to the previous year's holders on fixed fees.	
(b) Agency tracts.	The Kondhs and Savaraks distil spirits free for home consumption, etc., but not for sale. A fixed number of stills is also allowed for each muttah, licenses therefor being disposed of by auction. Spirit is generally manufactured from the <i>Ippa</i> or <i>Mohwa</i> flower (<i>Bassia latifolia</i>) and occasionally from rice. In the 122 Agency villages to which the Abkari Act, I of 1886, was extended in July 1893, shops are sold separately under the contract distillery supply system.	In the 122 villages to which the Abkari Act, I of 1886, was extended in July 1893, the renting system is in force. Elsewhere no revenue is collected.	The excise system and the system of separate sale of arrack shops were extended to 100 out of the 122 Agency villages where the Madras Abkari Act, I of 1886, is in force.
Vizagapatam— (a) Ordinary tracts.	The shops are sold separately under the contract distillery supply system.	The shops are sold separately under the tree-tax system, but rural shops in the district paying a monthly rental of Rs. 10 and less, and so situated as not to come into competition with shops disposed of under the auction system are offered to the previous year's holders on fixed fees.	
(b) Agency tracts.	The 36 villages in which the Abkari Act, I of 1886, is in force are under the contract distillery supply system and are included in the adjoining ordinary tracts; and in the remaining Agency tracts the privilege of combined manufacture and sale of country spirits in each shop is disposed of separately. Spirit is manufactured from the <i>Ippa</i> or <i>Mohwa</i> flower and in certain parts from rice and <i>sama</i> . The privilege of free distillation is enjoyed by the Savaraks and Kondhs in the Savarakh and Khotia Kondh hills of the Gunupur and Bisemkatak taluks.	The shops are sold separately under the tree-tax system in the 36 villages in which the Abkari Act, I of 1886, is in force. In the rest of the Agency tracts toddy is untaxed.	
Godavari— (a) Ordinary tracts.	The supply is under the contract distillery system and the shops are sold separately.	The shops are sold separately under the tree-tax system.	
(b) Agency tracts.	Thirty out of the 47 villages of the Polavaram, Chodavaram and Yellavaram divisions in which the Madras Abkari Act, I of 1886, is in force are under the contract distillery supply system. The shops in them are sold separately. In the remaining seventeen villages in which Act I of 1886 is in force and in the rest of the villages comprising the above divisions, arrack is made from toddy and the privilege of combined manufacture and vend in shops except in the Koya and Reddi villages of the Polavaram and Yellavaram divisions is sold by auction, but the shopkeepers in the Chodavaram and Yellavaram divisions are also allowed to supplement their stocks with molasses arrack of 40° under-proof manufactured at the Samalkot distillery and supplied by the distillers from a depot at Addatigala in the Yellavaram division. In the Tolaga or riverside villages of the Bhadrachalam taluk, the monopoly of manufacture and sale of spirits made from the <i>Ippa</i> or <i>Mohwa</i> flower (<i>Bassia latifolia</i>) is sold by individual shops. In the Koya and Reddi villages of the Bhadrachalam taluk and of the Polavaram and Yellavaram divisions, the privilege of manufacturing country spirits from <i>mohwa</i> or toddy as the case may be for domestic consumption but not for sale is granted to the villagers on payment of a fee of Rs. 2 per head of the adult male population.	The tree-tax system is in force in 30 villages of the Polavaram, Chodavaram and Yellavaram divisions and shops are sold separately. In the remaining tracts no revenue is collected.	

APPENDIX A (*vide* paragraph 3)—cont.

Statement showing the various Systems in force at the close of 1908-1909 in each district for the manufacture and sale of Country Spirits and Toddy—cont.

District.	Country spirits.	Toddy.	Changes effected during the year.
Kistna	The shops are sold separately under the contract distillery supply system	The shops are sold separately under the tree-tax system.	The system of separate sale of arrack shops was extended to the Munagala and Lingagiri samindaris.
Guntur ..	Do. do.	Do. do.	
Nellore ..	Do. do.	Do. do.	
Cuddapah ..	Do. do.	Do. do.	
Anantapur ..	Do. do.	Do. do.	
Bellary ..	Do. do.	Do. do.	
Kurnool ..	Do. do.	Do. do.	
(including Banganapalle)			
Madras ..	Do. do.	The tree-tax system is in force and a few selected shops are sold in auction every year, while the others are divided into classes, the license fee for each class being levied with reference to the amount of tree-tax paid during the previous two years.	An attempt was made to introduce the auction system of disposal of toddy shops.
Chingleput— (a) Saidapet taluk.	Do. do.	Do. do.	do. do.
(b) rest of the district.	Do. do.	The shops are sold separately under the tree-tax system.	
North Arcot ..	Do. do.	Do. do.	
South Arcot ..	Do. do.	Do. do.	
Tanjore ..	Do. do.	Do. do.	
Trichinopoly ..	Do. do.	Do. do.	
Madura ..	Do. do.	Do. do.	
Tinnevely ..	Do. do.	Do. do.	
Coimbatore ..	Do. do.	Do. do.	
The Nilgiris ..	Do. do.	No toddy revenue is raised.	
Salem ..	Do. do.	The shops are sold separately under the tree-tax system.	
South Canara ..	Do. do.	Do. do.	
Malabar— (a) The Wynad taluk.	Do. do.	No toddy revenue is raised.	
(b) Cochin town.	The exclusive privilege of manufacture and sale is disposed of under the renting system. The tract is sold as one rent area and the renter is allowed the option of manufacturing arrack from toddy drawn from trees which have paid tree-tax, or of importing it from Native Cochin or Travancore free of duty.	The shops are sold separately under the tree-tax system.	
(c) Seventeen outlying portions of British Cochin.	The tract is under the combined arrack and toddy renting system. The exclusive privilege of manufacturing and vending country spirits and toddy is disposed of conjointly. The tract is sold as three farms.	No toddy revenue is raised.	
(d) Attapadi valley.	The exclusive privilege of manufacture and sale is disposed of under the renting system. The tract is sold as one rent area. The renter is allowed the option of manufacturing spirits from rice, jaggery, toddy or any other recognised material, or of purchasing them from licensed vendors in Malabar, Coimbatore or the Nilgiri district.	The shops are sold separately under the tree-tax system.	
(e) The rest of the district.	The shops are sold separately under the contract distillery supply system.		
Anjengo— (Settlements of Anjengo and Tangasseri).	The management of the excise revenue is leased to the Travancore Government in consideration of the payment of a lump sum.		R

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APPENDIX B

STATEMENT showing the quantity of country spirits issued from distilleries shopkeepers during

Distilleries and warehouses.	Name of distiller or warehouse-keeper.	Tracts supplied.	Particulars			
			Wholesale vend depot-keepers.			
			20° under-proof.	30° under-proof.	60° under-proof.	Total proof.
1	2	3	4	5	6	7
			GALS.	GALS.	GALS.	GALS.
1. Aska Distillery ..	Mrs. S. Minchin ..	Ganjām ..	24	27,012	66,948	45,706
2. Vizagapatam Distillery ..	The Vizagapatam Commercial Corporation.	Vizagapatam ..	60	62,205	1,275	44,102
3. Samalkot do. ..	The Deccan Sugar and Abkari Company (Limited).	Godavari Agency portion.	4,322	50,293	497	38,861
4. Tadpatri do. ..	M.R.Ry. Mula Venkatarangayya.	Kistna ..	(b) 1	..	..	1
5. Bellary do. ..	M.R.Ry. G. Venugopal Nayudu.	Anantapur ..	30,326	1,106	..	25,035
6. Vijayarpadi do. ..	Messrs. William Coleridge & Co. (Proprietors).	Kurnool ..	19,222	..	..	15,378
	M.R.Ry. T. Ratnasami Nadar.	Bellary ..	10,617	19,297	..	22,001
7. Nellikuppam do. ..	The East India Distilleries and Sugar Factories (Limited).	Chingleput excluding Saidapet taluk.	..	72,435	..	50,704
8. Tachanallur do. ..	M.R.Ry. T. Ratnasami Nadar.	South Arcot ..	20	235,996	(a) 72,556	208,747
9. Coimbatore do. ..	Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliyar.	Tinnevely ..	..	74,632	..	52,242
10. Renigunta do. ..	M.R.Ry. T. Ratnasami Nadar.	Coimbatore ..	88,435	11,529	..	78,818
11. Tekkali Warehouse do. ..	Mrs. S. Minchin ..	Madras through Madras warehouse.	..	..	..	..
12. Nidadavolu do. ..	The Deccan Sugar and Abkari Company (Limited).	Ganjām ..	..	14,918	8,866	13,989
13. Bezvada do. ..	Do. do.	Godavari ..	3,086	82,341	21	60,118
14. Nellore do. ..	Do. do.	Kistna ..	(c) 34,824	66,608	..	74,483
15. Cuddapah do. ..	Do. do.	Guntūr ..	815	113,628	..	80,190
16. Nandyal do. ..	M.R.Ry. Mula Venkatarangayya.	Nellore ..	52,257	34,182	..	23,927
		Cuddapah ..	9,208	..	..	48,261
		Kurnool ..	21,444	884	..	17,774
17. Madras do. ..	M.R.Ry. T. Ratnasami Nadar.	Madras ..	871	57,550	..	40,982
18. Rānipétai do. ..	The East India Distilleries and Sugar Factories (Limited).	Saidapet taluk.	..	21,750	..	15,225
19. Tanjore do. ..	Do. do.	North Arcot ..	6,328	138,532	..	102,035
20. Trichinopoly do. ..	Do. do.	Tanjore ..	..	63,607	..	44,525
21. Madura do. ..	M.R.Ry. T. Ratnasami Nadar.	Trichinopoly ..	..	11,169	..	7,818
22. Coonoor do. ..	Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliyar.	Do. ..	..	41,822	..	29,276
23. Suramangalam do. ..	The East India Distilleries and Sugar Factories (Limited).	Madura ..	..	73,216	..	51,251
24. Mangalore do. ..	Do. do.	The Nilgiris ..	..	11,825	..	8,278
25. Udipi do. ..	Do. do.	Salem ..	..	100,221	..	70,155
26. Calicut do. ..	Do. do.	South Canara ..	15	51,644	..	36,163
		Do. ..	..	24,675	..	17,273
		Malabar ..	20,611	70,543	53	65,890
		Total ..	293,276	1,542,826	77,658	1,390,852
				(a) 75,317		

(a) 40° under-proof.

(b) Duty-free.

(c) 40° under-proof coloured arrack issued from the Samalkot distillery to the Addatigala depot.

(d) Excludes the issue of 6 gallons of 30° under-proof or 4.2 gallons of proof strength issued duty-free to the hospital at Central Jail, Trichinopoly.

(e) Includes 4783.4 gallons 20° under-proof arrack issued to the Munagala and Lingsgiri zamindaris.

(vide paragraph 7).

and warehouses to wholesale vend depot-keepers and independent 1908-1909.

of issues of country spirits to					Prices charged per gallon of 30° under-proof spirits issued to vend renters and shopkeepers excluding duty.		
Independent shopkeepers.				Grand total proof.	Sugarcane jaggery arrack.	Palmyra jaggery arrack.	Molasses arrack.
20° under-proof.	30° under-proof.	60° under-proof.	Total proof strength.				
8	9	10	11	12	13	14	15
GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.
281	9,611	19,280	14,665	60,371	..	..	0 10 6
5	21,402	4	14,987	59,089	0 11 6	..	..
1,566	23,289	35	17,669	56,430	..	..	0 9 6
..	..	..	..	1,657	..	..	..
..	..	..	..	..	..	..	..
120	..	..	26	1	0 12 0	..	..
..	..	..	..	25,131	0 13 6	..	..
612	24,563	..	17,684	15,378	0 12 0	..	..
..	..	..	..	39,685	..	..	..
..	..	..	..	50,704	0 12 0	0 12 0	..
183	25,091	115	17,756	226,503	..	..	0 9 6
4	6,413	..	4,492	56,734	..	0 11 0	..
3,993	42	..	3,224	82,042	..	0 11 0	..
..	..	..	..	..	..	..	..
48	12,699	12,957	14,123	28,112	..	..	0 10 6
245	6,286	..	4,400	4,400	..	..	0 9 6
1,215	9,803	..	7,058	67,174	..	..	0 9 6
..	25,253	..	18,649	93,142	..	..	0 9 0
51	4,745	..	3,362	83,552	..	..	0 9 0
70	22,595	22	15,881	39,808	..	..	0 9 0
1,449	8,724	..	7,206	55,517	..	..	0 9 0
3,712	..	..	2,970	20,744	0 13 6	..	..
4,481	45,252	..	35,261	76,243	0 11 0	0 11 0	..
247	13,471	..	9,627	24,552	0 11 0	0 11 0	..
4,133	18,058	..	15,947	117,982	..	..	0 9 6
732	17,818	13	13,063	57,588	..	..	0 9 6
2	33,864	..	23,706	7,818	..	..	0 9 6
245	27,300	..	19,306	70,557	..	0 11 6	..
..	29,450	..	20,615	28,893	..	0 15 0	..
63	5,820	..	4,124	74,279	..	..	0 9 6
4,292	15,026	..	13,952	50,115	..	..	0 12 0
..	3,197	..	2,238	19,511	..	..	0 12 0
4,509	9,129	..	9,993	75,888	..	..	0 10 0
32,258	418,901	32,466	332,019	1,722,871	..	..	..

APPENDIX C (*vide* paragraph 9).

STATEMENT showing the Quantity of Country Spirits issued from wholesale vend depots to independent shopkeepers during 1908-1909.

Districts.	QUANTITY ISSUED.				Prices charged per gallon of 30° under-proof (excluding duty).
	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	
1	2	3	4	5	6
	GALS.	GALS.	GALS.	GALS.	RS. A. P.
1. Ganjam	24	39,621	69,866	55,700	{ 0 12 0 to 0 12 6
2. Vizagapatam	58	61,075	1,258	43,302	0 13 6
3. Gódvári	4,483	50,585	505	39,200	0 11 5
4. Kistna	37,917	147,620	25	133,678	{ 0 11 0 to 0 11 6
5. Guntúr	890	113,294	..	80,018	0 11 0
6. Nellore	..	33,712	..	23,598	0 13 0
7. Cuddapah	51,999	9,292	..	48,104	0 12 0
8. Anantapur	30,035	1,147	..	24,831	1 0 0
9. Bellary	10,710	18,769	..	21,706	0 15 0
10. Kurnool (including Banganapalle) ..	40,285	809	..	32,794	1 1 6
11. Madras	871	53,591	..	38,210	0 13 0
12. Chingleput	..	94,385	..	66,035	{ 0 13 0 to 0 14 0
13. North Arcot	6,588	138,027	..	101,389	0 11 6
14. South Arcot	20	236,086	(a) 72,064	208,515	0 11 6
15. Tanjore	..	62,840	..	43,988	0 11 6
16. Trichinopoly	..	52,678	..	35,875	{ 0 10 6 to 0 11 6
17. Madura	..	72,383	..	50,668	0 14 6
18. Tinnevely	..	74,708	..	52,295	{ 0 12 0 to 0 13 0
19. Coimbatore	87,946	11,594	..	78,473	{ 0 14 0 to 0 15 0
20. The Nilgiris	..	11,666	..	8,166	1 2 0
21. Salem	..	100,277	..	70,194	0 11 6
22. South Canara	22	74,774	..	52,359	0 14 6
23. Malabar	20,768	68,434	..	64,518	{ 0 12 6 to 1 4 0
Total ..	282,619	1,527,317	71,654 (a) 72,064	1,875,117	

(a) 40° under-proof.

APPENDIX D (*vide* paragraphs 13, 15 and 16).

STATEMENT showing the Number of Shops and the Quantities of Spirits issued for consumption with the population and area of the various Excise Tracts, etc., during the year 1908-09.

Tracts.	Population (Census of 1901).	Area in square miles.	Number of shops opened in 1908-09.	QUANTITY CONSUMED IN PROOF-GALLONS.		Consumption per head in 1908-09 (in terms of proof strength).	Sales per shop in 1908-09 (in terms of proof strength).	Square miles per shop in 1908-09.	Population per shop in 1908-09.
				1907-08.	1908-09.				
1	2	3	4	5	6	7	8	9	10
Tracts in which shops were sold separately.				GALS.	GALS.	GALS.	GALS.		
Ganjam	1,706,161	4,979	544	112,597	84,488	0.050	155	9.2	3,186
Vizagapatam	2,095,530	4,648	266	93,764	58,289	0.028	219	17.5	7,878
Gódvári	1,313,928	2,571	436	60,555	61,169	0.047	140	5.9	3,014
Kistna { Munagala and Lingagiri	25,160	100	31	3,822	3,714	0.148	120	3.2	812
Rest of the district	1,718,978	5,798	817	123,991	155,671	0.090	191	7.1	2,104
Guntúr	1,490,635	5,733	619	64,654	83,380	0.056	135	9.3	2,408
Nellore	1,272,815	7,965	313	30,437	39,479	0.031	126	25.4	4,067
Cuddapah	1,291,267	8,723	532	55,981	55,370	0.043	100	15.8	2,339
Anantapur	788,254	6,557	295	26,495	24,927	0.032	84	18.8	2,672
Bellary	947,214	5,714	251	44,666	39,390	0.042	157	22.8	3,774
Kurnool (including Banganapalle) ..	904,319	7,833	409	31,943	35,764	0.040	87	19.2	2,211
Madras	509,346	27	46	68,870	73,471	0.144	1,697	0.6	11,073
Chingleput { High duty area	50,516	13	4	2,728	1,575	0.031	267	11.1	4,655
Rest of the district	1,261,606	3,067	277	54,274	74,087	0.059	192	12.0	3,601
North Arcot	2,207,712	7,386	613	98,614	117,836	0.053	172	3.3	2,479
South Arcot { Frontier tracts	138,834	182	56	32,406	43,238	0.111	234	6.4	2,820
Rest of the district	2,211,060	5,035	784	175,382	183,038	0.083	219	17.8	10,798
Tanjore	2,245,029	3,710	208	41,486	57,061	0.025	274	13.2	5,235
Trichinopoly	1,444,770	3,632	275	55,341	60,531	0.042	219	18.0	5,850
Madras	2,031,280	8,701	484	56,434	69,974	0.028	153	14.5	5,562
Tinnevely	2,069,607	5,389	371	41,437	56,788	0.037	130	12.4	3,491
Coimbatore	2,199,213	7,797	630	62,026	81,697	0.025	992	35.2	3,930
The Nilgiris	113,976	1,020	29	29,912	28,781	0.084	146	14.8	4,823
Salem	2,204,974	7,530	510	63,607	74,318	0.061	116	6.8	1,911
South Canara	1,131,105	4,018	592	65,079	68,549	0.126	167	14.4	1,318
Malabar (Wynaad taluk	75,149	821	57	9,108	9,501	0.024	100	7.3	4,108
Do. (except British Cochin, Attapadi valley and Wynaad).	2,682,660	4,772	653	60,340	65,015				
Total .. { 1908-09 ..	38,921,098	122,721	10,123	1,707,136	1,707,136	0.046	169	12.1	3,647
{ 1907-08 ..	36,878,791	122,555	10,264	1,566,944	1,566,944	0.042	152	12.0	3,598

* Eleven villages of the Saidapet taluk surrounding Madras town.

APPENDIX E (vide paragraph 18).

STATEMENT showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the
Presidency during 1908-1909.

Tracts.	Consumption of country spirits in terms of proof strength.	Rent of the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of excise duty per gallon of proof strength.	Total revenue realized per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under-proof.	Average selling price per gallon of 30° under-proof.
1	2	3	4	5	6	7	8
<i>Tracts in which shops were sold separately.</i>							
	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjām	84,488	1,21,833	1 7 1	4 6 0	5 13 1	4 1 2	5 1 2
Vizagapatam	58,289	1,42,221	2 7 0	4 6 0	6 13 0	4 12 4	5 8 11
Gōdāvari	61,169	1,19,153	1 15 2	5 0 0	6 15 2	4 13 10	5 14 6
Kistna { Mangala and Lingagiri zamindaris ..	3,714	6,396	1 11 7	0 15 0	2 10 7	1 13 10	3 1 0
Rest of the district	155,671	3,11,760	2 0 1	5 0 0	7 0 1	4 14 6	6 13 2
Guntūr	83,380	1,97,695	2 5 11	5 0 0	7 5 11	5 2 7	7 2 4
Nellore	39,479	52,624	1 5 3	5 0 0	6 5 3	4 6 11	5 8 5
Cuddapah	55,370	85,045	1 8 7	5 0 0	6 8 7	4 9 3	7 8 0
Anantapur	24,927	54,375	2 2 14	5 0 0	7 2 14	5 0 5	6 2 6
Bellary	39,390	80,507	2 0 8	5 0 0	7 0 8	4 14 10	6 12 0
Kurnool (including Banganapalle)	35,764	58,189	1 10 0	5 0 0	6 10 0	4 10 2	6 12 0
Madras	73,471	1,35,492	1 13 6	6 4 0	8 1 6	5 10 8	6 2 7
Chingleput { High duty area	1,575	6,588	4 2 11	6 4 0	10 6 11	7 4 10	5 14 11
Rest of the district	74,087	96,399	1 4 10	5 0 0	6 4 10	4 8 0	6 0 1
North Arcot	117,836	1,68,114	1 6 10	5 0 0	6 6 10	4 8 0	6 0 1
South Arcot { Frontier tracts	43,238	29,065	0 10 9	1 14 0	2 8 9	1 12 6	2 10 0
Rest of the district	183,033	3,44,511	1 14 1	5 0 0	6 14 1	4 13 1	5 10 8
Tanjore	67,051	80,229	1 6 6	5 0 0	6 6 6	4 7 9	5 13 2
Trichinopoly	60,581	1,20,738	1 15 11	5 0 0	6 15 11	4 14 4	6 6 4
Madura	69,974	1,39,842	2 0 0	5 0 0	7 0 0	4 14 5	7 7 7
Tinnevely	56,788	1,12,338	1 15 8	5 0 0	6 15 8	4 14 2	7 1 10
Coimbatore	81,697	1,35,321	1 10 8	5 0 0	6 10 8	4 10 8	6 10 11
The Nilgiris	28,781	69,456	2 6 7	5 10 0	8 0 7	5 10 0	6 9 2
Salem	74,318	1,22,429	1 10 4	5 0 0	6 10 4	4 10 5	6 1 0
South Canara	68,549	48,129	0 11 3	3 2 0	3 13 3	2 10 11	4 8 0
Malabar (Wynaad taluk)	9,501	16,608	1 12 0	5 10 0	7 6 0	5 2 7	7 14 0
Do. (except British Cochin, Attapadi valley, and Wynaad)	65,015	55,021	0 13 6	3 2 0	3 15 6	2 12 5	3 12 0
Total	1,707,136	29,10,968	1 11 3	..	..	..	..

* Eleven villages of the Saidapet taluk surrounding Madras town.

APPENDIX E-1 (vide paragraphs 20-26).

STATEMENT showing the number of shops and stills licensed and the rentals obtained
in the several out-still areas * of the Presidency during 1908-1909.

Tracts.	Population as per census of 1901.	Area in square miles.	Number of shop and still licenses.	Rentals.	Incidence of rents per head of population.	Square miles per shop.	Population per shop.	Remarks.
1	2	3	4	5	6	7	8	9
<i>Tracts in which Act III of 1864 is in force.</i>								
				RS.	RS. A. P.			
1. Ganjām	304,095	3,390	(b) 99	39,875	0 2 1	34.2	3,072	
2. Vizagapatam	838,120	12,574	(b) 870	(g) 239,387	0 4 7	14.5	963	
3. Gōdāvari (a)	132,033	3,064	(c) 166	45,821	0 5 7	18.5	795	
<i>Tracts in which Act I of 1886 and the renting system are in force.</i>								
Malabar—								
1. Attapadi valley	6,613	(d) 200	(e) 9	1,205	0 2 11	22.2	735	
2. British Cochin	14,457	1.77	(f) 12	6,175	0 6 10	0.15	1,205	
3. The 17 outlying pottoms of British Cochin	6,585	0.23	(f) 8	958	0 2 4	0.03	823	
Anjengo	4,817	0.58	..	..	..	..	..	Leased to the Travancore State for Rupee 5,000 per annum.

* The systems in force in these tracts are described in detail in Appendix A on pages 24 and 25.

(a) Excludes the area and population of 30 agency villages in which Act I of 1886 and the contract distillery system are in force but includes particulars for the 17 agency villages in which Act I of 1886 and the renting system are in force.

(b) Combined shop and still licenses.

(c) Represents 104 combined still and shop licenses and 62 shop licenses.

(d) Approximate.

(e) Only one still was worked for all the 9 shops.

(f) Shop licenses.

(g) Includes Rs. 15—Agency occasional license fees.

APPENDIX F (vide paragraph 30).
STATEMENT showing the progress of the Toddy Revenue in the Tree-tax areas of the Presidency during the official year 1908-1909 as compared with 1907-1908.

1907-1908.					1908-1909.					Increase or decrease, + or -.	
Districts.	Rentals.	Tree-tax.	Total.	First half-year.		Second half-year.		Total rentals.	Total tree-tax.		Total revenue.
				Rentals.	Tree-tax.	Rentals.	Tree-tax.				
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	23,684	56,238	79,922	11,985	15,021	13,093	45,926	25,078	60,917	86,025	5,103
Vizagapatam ..	44,954	94,964	1,39,918	23,649	27,266	27,773	60,237	51,422	1,38,865	1,38,865	1,083
Godavari ..	1,49,988	2,92,086	4,42,074	88,017	1,04,363	58,703	2,50,950	1,76,720	3,65,819	3,32,023	89,049
Kistna ..	2,88,658	4,61,836	7,50,494	1,43,792	1,81,886	1,79,361	3,83,343	2,23,743	5,15,228	5,38,371	88,577
Guntur ..	1,29,609	1,20,771	2,50,380	67,261	50,996	74,187	98,086	1,41,438	1,25,169	2,70,597	90,317
Nellore ..	40,604	1,06,019	1,46,623	27,267	50,996	24,400	72,879	45,727	1,23,876	1,69,632	92,009
Cuddapah ..	1,47,638	99,702	2,47,340	80,646	52,807	81,132	54,088	1,61,778	86,895	2,48,673	7,333
Anantapur ..	3,65,230	2,37,033	6,02,263	1,35,431	62,499	1,93,197	1,25,743	3,80,628	2,18,242	5,98,870	3,333
Bellary ..	3,54,100	2,34,753	5,88,853	1,93,108	61,730	1,70,814	1,18,812	3,63,922	2,16,369	5,79,485	14,368
Kurnool (including Ban-	3,25,314	2,73,710	5,99,024	1,81,361	74,077	1,64,480	1,69,776	3,46,861	(a) 2,13,853	5,89,704	9,860
ganapalle) ..	26,632	3,72,501	3,99,133	15,000	1,65,385	11,675	1,53,021	24,075	3,18,307	3,42,382	56,381
Madras ..	1,45,636	4,30,965	5,76,601	85,119	2,44,776	1,08,511	2,98,662	1,88,630	6,43,438	7,32,068	1,34,567
Chingleput ..	2,73,325	3,94,965	6,68,290	1,53,453	1,00,888	1,69,438	2,50,031	3,12,881	3,90,399	7,03,280	39,386
North Arcot ..	2,19,403	2,11,437	4,30,840	1,17,900	1,08,781	1,26,560	1,13,945	2,44,450	2,25,720	4,67,176	1,41,517
South Arcot ..	6,33,028	7,14,770	13,47,798	3,43,776	3,43,688	3,38,342	4,13,509	7,52,118	7,57,197	14,69,315	1,41,517
Tanjore ..	1,68,882	1,36,371	3,05,253	86,180	69,210	1,07,178	81,979	1,93,338	1,60,789	3,44,127	53,874
Trichinopoly ..	3,13,953	2,64,582	5,78,535	1,65,756	1,05,664	1,97,148	1,63,996	3,03,504	2,69,549	6,33,063	54,566
Madurai ..	1,49,768	1,72,999	3,22,767	77,352	59,779	1,02,467	1,07,610	1,79,819	1,67,319	3,47,138	34,381
Tinnevely ..	3,67,690	2,99,394	6,67,084	1,94,957	1,42,518	2,38,570	1,97,267	4,34,527	3,38,786	7,74,312	1,07,278
Coimbatore ..	9,45,391	3,68,194	13,13,585	1,82,574	1,72,661	2,27,312	2,18,817	4,02,786	3,91,478	8,01,264	1,07,278
Salem ..	1,66,174	2,26,162	3,92,336	65,693	86,666	86,666	1,57,007	1,48,669	2,43,678	3,92,332	1,07,278
South Canara ..	2,62,797	2,60,516	5,23,313	98,069	1,24,920	96,980	1,57,374	(b) 1,55,039	(c) 2,86,241	4,89,893	44,110
Malabar ..	49,33,408	58,32,538	1,07,65,946	26,79,306	23,65,854	28,62,467	36,82,697	(d) 54,117,3	61,57,422	1,16,69,195	8,00,249
Total ..											

(a) Includes Rs. 35,021 being the amount realised as transport duty on Hyderabad toddy.
(b) Includes Rs. 6,175 being the arrack rentals of the Cochin town.
(c) Includes Rs. 465 occasional license fees.
(d) Excludes Rs. 465 occasional license fees.

APPENDIX G (vide paragraph 30).

STATEMENT showing the percentage borne by Tree-tax and Shop Rentals to the Total Toddy Revenue.

Years.	Toddy rentals.	Tree-tax.	Total.	Percentage of rentals to total revenue.	Percentage of tree-tax to total revenue.
1	2	3	4	5	6
1888-89 ..	Rs. 33,43,488	Rs. 6,22,248	Rs. 39,65,736	84.3	16.7
1889-90 ..	34,24,506	9,95,668	44,20,164	77.5	22.5
1890-91 ..	37,76,272	14,00,098	51,76,370	78.0	22.0
1891-92 ..	38,05,792	16,90,890	54,96,682	69.2	30.8
1892-93 ..	36,26,133	21,40,017	57,66,150	62.9	37.1
1893-94 ..	38,03,746	23,80,639	61,84,385	61.5	38.5
1894-95 ..	39,43,598	25,44,478	64,88,076	60.6	39.4
1895-96 ..	39,92,584	28,35,418	68,28,002	58.5	41.5
1896-97 ..	37,45,720	32,78,899	70,24,619	53.3	46.7
1897-98 ..	33,17,999	38,68,218	71,86,217	46.2	53.8
1898-99 ..	31,86,490	37,54,180	69,40,670	45.9	54.1
1899-1900 ..	31,84,360	37,59,323	69,44,173	45.8	54.2
1900-1901 ..	33,31,602	37,37,288	71,18,890	46.8	53.2
1901-1902 ..	36,26,460	37,38,074	74,14,534	48.9	51.1
1902-1903 ..	39,58,547	39,68,060	79,24,607	49.95	50.05
1903-1904 ..	44,24,191	43,62,911	87,87,102	50.3	49.7
1904-1905 ..	48,92,721	44,30,281	93,23,002	52.5	47.5
1905-1906 ..	50,60,000	45,30,316	95,90,316	52.8	47.2
1906-1907 ..	48,73,227	50,63,662	99,36,789	49.0	51.0
1907-1908 ..	49,36,320	58,25,668	1,07,60,988	45.9	54.1
1908-1909 ..	54,36,063	(a) 61,13,472	1,15,49,535	47.1	52.9

(a) Includes transport duty on toddy imported from Hyderabad but excludes the tax on coconut trees marked for the Chavakkat distillery.

APPENDIX H (vide paragraph 31).

STATEMENT showing the progress of the Toddy Revenue in the Tree-tax Areas of the Presidency for the leases 1906-07, 1907-08 and 1908-09.

Districts.	Toddy lease, 1906-07 (from October 1906 to the end of September 1907).			Toddy lease, 1907-08 (from October 1907 to the end of September 1908).			Increase or decrease in 1907-08 as compared with 1906-07; + or -.	Toddy lease, 1908-09 (from October 1908 to the end of September 1909).			Increase or decrease in 1908-09 as com- pared with 1907-08; + or -.
	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.		Rentals.	Tree-tax.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	23,440	53,781	77,221	23,985	59,065	83,050	+ 5,829	26,180	59,877	86,057	+ 3,007
Vizagapatam ..	42,646	85,110	1,27,771	47,293	96,208	1,43,501	+ 15,730	55,543	82,034	1,37,577	+ 5,924
Gódvári ..	1,23,900	2,53,736	3,77,305	1,76,080	3,08,691	4,84,771	+ 1,07,466	1,76,994	3,63,304	5,40,298	+ 55,527
Kistna ..	2,89,533	3,78,311	6,65,834	2,87,534	4,94,030	7,81,614	+ 1,15,780	3,59,844	5,21,222	8,81,066	+ 99,452
Gantūr ..	1,24,604	87,599	2,12,463	1,34,503	1,25,119	2,59,622	+ 46,159	1,48,204	1,23,080	2,71,284	+ 11,662
Nellore ..	38,252	87,266	1,25,578	42,571	1,15,742	1,58,313	+ 32,735	48,453	1,19,867	1,68,320	+ 10,007
Cuddapah ..	1,33,987	83,266	2,17,332	1,61,291	85,398	2,46,689	+ 29,306	1,62,192	77,975	2,40,167	+ 6,523
Anantapur ..	3,59,343	2,06,948	5,66,291	3,70,977	2,21,529	5,92,506	+ 26,215	3,89,961	1,83,970	5,73,931	+ 18,575
Bellary ..	3,21,816	2,43,490	5,65,306	3,66,649	2,60,245	6,46,894	+ 81,598	3,40,003	(b) 2,17,072	5,57,075	+ 89,819
Kurnool (including Bangana- palle).	2,88,775	2,50,766	5,39,551	3,62,244	2,60,352	6,22,596	+ 83,045	3,29,024	2,46,549	5,75,573	+ 47,023
Madras ..	26,875	3,65,856	4,12,241	25,760	3,97,027	4,22,777	+ 10,536	(c) 23,100	4,01,199	4,24,299	+ 1,522
Chingleput ..	1,22,898	3,74,833	4,99,681	1,70,329	4,33,362	6,03,691	+ 1,04,010	(d) 2,06,973	4,72,441	6,79,414	+ 76,723
North Arcot ..	2,38,415	3,64,449	6,03,264	3,07,378	3,95,716	7,03,094	+ 99,830	3,18,396	3,76,793	6,95,189	+ 7,905
South Arcot ..	2,02,704	2,00,919	4,03,623	2,35,989	2,19,789	4,55,778	+ 52,155	2,63,101	2,25,356	4,78,457	+ 22,679
Tanjore ..	5,76,450	6,91,323	12,68,273	6,88,693	7,27,185	14,15,858	+ 1,47,585	7,74,188	7,55,185	15,29,323	+ 1,23,465
Trichinopoly ..	1,63,740	1,40,072	3,03,812	1,73,220	1,47,045	3,20,265	+ 16,453	2,14,356	1,64,868	3,79,224	+ 58,449
Madura ..	2,95,086	2,68,789	5,63,875	3,32,461	2,67,211	5,99,662	+ 45,787	3,95,496	2,80,550	6,76,046	+ 76,384
Tinnevely ..	1,45,197	1,65,065	3,10,262	1,54,707	1,71,816	3,26,523	+ 16,261	2,04,782	1,66,979	3,71,741	+ 45,218
Coimbatore ..	3,44,793	2,91,567	6,40,360	3,90,225	3,08,009	6,98,234	+ 57,874	4,78,807	3,55,624	8,34,431	+ 1,36,197
Salem ..	3,25,152	3,39,501	6,64,653	3,65,838	3,78,728	7,44,566	+ 79,913	4,64,605	4,09,792	8,64,397	+ 1,19,831
South Canara ..	1,99,271	1,96,029	3,95,300	1,33,183	2,40,756	3,73,939	+ 21,361	1,63,785	2,45,211	4,08,996	+ 85,057
Malabar ..	3,13,985	2,25,576	5,39,561	1,92,256	3,21,007	5,13,263	+ 26,298	(e) 1,93,856	(f) 2,79,297	4,73,153	+ 40,110
Total ..	47,00,870	53,69,738	1,00,70,608	51,62,196	60,34,010	1,11,97,206	+ 11,26,598	57,17,773	61,37,735	1,18,55,508	+ 6,58,302

(a) Up to the end of July 1909.

(b) Includes Rs. 25,846 being the amount realised up to the end of July 1909 as transport duty on Hyderabad toddy.

(c) Approximate.

(d) Includes Rs. 9,675 (approximate) being the licensee fee for toddy shops in the Saidapet taluk.

(e) Includes Rs. 6,700 being the arrack rentals of the Cochin Town.

(f) Includes Rs. 11,387 being the tax on trees marked for the Chavakkat distillery.

APPENDIX I (vide paragraph 43).

STATEMENT showing the quantities of Foreign Liquor imported into the Presidency by sea and the customs duty realized during the year 1908-1909 as compared with 1906-1907 and 1907-1908.

Foreign Liquor.	1906-1907.		1907-1908.		1908-1909.		INCREASE OR DECREASE AS COMPARED WITH 1907-1908.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
1	2	3	4	5	6	7	8	9
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
Ale, beer and porter ..	624,704	40,555	566,236	45,153	561,494	69,989	- 4,742	+ 24,836
Cider and other fermented liquors ..	2,087	228	1,280	92	2,019	186	+ 739	+ 94
Spirits (including liqueurs). (a) 199,815	10,36,047	(b) 187,381	11,03,430	(c) 207,050	11,35,556	+ 19,669	+ 32,126	
Wines ..	52,360	55,830	50,822	55,044	52,601	60,833	+ 1,779	+ 5,789
Total ..	878,966	11,32,660	805,719	12,03,719	823,164	12,66,564	+ 17,445	+ 62,845

(a) Includes 58,055 Imperial gallons of Colombo arrack.

(b) " 36,569 " " "

(c) " 49,674 " " "

NOTE.—The increase in duty on "ale, beer and porter" notwithstanding a decrease in imports is due to clearance in 1908-1909 of ale, etc., bonded in 1907-1908 and also to increased duty from January 1908.

APPENDIX J (vide paragraphs 43 and 56).

STATEMENT showing the quantities of Potable and Caoutchoucined Spirits exoised at distilleries at the tariff and *ad valorem* rates, respectively, during 1908-1909 as compared with 1907-1908.

Where exoised.	POTABLE SPIRITS.				CAOUTCHOUCINED SPIRITS.			
	Quantity.		Duty.		Quantity.		Duty.	
	1907-1908.	1908-1909.	1907-1908.	1908-1909.	1907-1908.	1908-1909.	1907-1908.	1908-1909.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
Aska distillery ..	15	..	102	..	..	..	..	..
Vizagapatam distillery ..	..	..	..	..	135	190	10	14
Samalkot do. ..	2,144	1,643	15,007	11,497	115	(b) 170	4	11
Tadpatri do. ..	268	..	1,794	..	..	..	..	..
Bellary do. ..	90	..	627	..	..	..	..	..
Viyasarpadi do. ..	140	..	980	..	..	..	..	..
Nellikuppam do. ..	4,576	(a) 2,713	32,030	18,992	14,648	(c) 13,102	549	493
Chavakkat do. ..	200	168	1,404	1,173	..	..	..	..
Bonded warehouse, Madras.	16,886	15,716	1,17,852	1,10,009	..	..	..	..
Total ..	24,269	20,240	1,69,796	1,41,671	14,898	13,462	563	517

(a) Includes 8 proof gallons issued to Mysore.

(b) Includes 150 gallons issued to Hyderabad.

(c) Includes 144 gallons issued to Hyderabad.

" 84 " Mysore.

" 460 " Mysore.

APPENDIX K (vide paragraph 71).

STATEMENT showing the Convictions, etc., under the Opium Act and Rules during 1908-1909.

Districts.	Convictions.		Number of persons sentenced to imprisonment for a month or less.	Number of persons sentenced to imprisonment for more than a month.	Fines.		Confiscations.		Rewards to informers, etc.
	Cases.	Persons.			Number of persons fined.	Total amount of fines.	Number of cases.	Value of articles confiscated.	
1	2	3	4	5	6	7	8	9	10
1. Ganjam ..	8	8	..	2	6	Rs. 168 0 0	8	Rs. 42 0 0	Rs. 3 12 0
2. Vizagapatam ..	21	21	1	1	19	443 0 0	21	101 3 4	323 8 0
3. Gódvári ..	28	30	7	6	19	643 0 0	27	365 6 8	506 0 0
4. Kistna ..	9	9	..	1	8	410 0 0	8	78 13 6	240 8 0
5. Guntár ..	2	2	..	1	2	60 0 0	1	7 0 0	25 0 0
6. Nellore ..	8	8	..	2	6	167 0 0	8	69 10 6	132 0 0
7. Cuddapah ..	1	1	..	..	1	15 0 0	1	4 8 0	..
8. Anantapur ..	..	..	..	..	..	..	..	..	..
9. Bellary ..	1	1	..	..	1	2 0 0	1	3 10 0	..
10. Kurnool ..	..	..	..	..	..	..	..	..	..
11. Madras ..	17	17	..	3	14	580 0 0	17	31 6 3	131 12 0
12. Chingleput ..	..	..	..	..	..	..	..	..	..
13. North Arcot ..	4	4	..	2	2	130 0 0	4	3 6 9	80 0 0
14. South Arcot ..	3	3	..	..	3	55 0 0	2	0 4 0	8 4 0
15. Tanjore ..	15	17	3	1	13	275 0 0	16	8 3 3	52 8 0
16. Trichinopoly ..	3	3	..	..	3	55 0 0	3	0 2 6	12 8 0
17. Madura ..	3	6	..	..	6	110 0 0	3	1 10 6	4 0 0
18. Tinnevely ..	2	2	..	1	1	20 0 0	1	7 5 0	..
19. Coimbatore ..	2	3	..	..	3	40 0 0	2	2 1 2	5 0 0
20. The Nilgiris ..	1	1	..	1	1	30 0 0	1	1 8 2	..
21. Salem ..	4	5	1	..	4	45 0 0	1	1 12 0	37 8 0
22. South Canara ..	1	1	..	..	1	20 0 0	1	6 4 0	20 0 0
23. Malabar ..	4	4	..	2	2	40 0 0	4	7 8 0	..
Total ..	138	146	12	23	115	3,298 0 0	130	743 11 7	1,570 4 0

NOTE—(1) Four persons were both fined and imprisoned.
 (2) The difference between columns 2 and 8 is due to confiscations not having been ordered in 4 cases and the confiscated articles having been ordered to be destroyed in 4 cases.

APPENDIX L (vide paragraph 71).

STATEMENT showing the Classification of the Cases/convicted under the Opium Act and Rules during 1908-1909.

Districts.	Smug- gling of opium.	Possession of opium without license.	Sale of opium without license.	Sale of in- toxicating drugs without license.	Manufac- turing intoxicat- ing drugs without license.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjam ..	..	8	..	..	..	..	8
2. Vizagapatam ..	..	13	3	2	..	3	21
3. Gódvári ..	7	18	2	..	1	1	28
4. Kistna ..	..	6	..	1	..	2	9
5. Guntár ..	..	1	..	..	..	1	2
6. Nellore ..	..	6	1	..	..	1	8
7. Cuddapah ..	..	1	..	..	..	1	3
8. Anantapur ..	..	..	..	..	..	..	1
9. Bellary ..	..	1	..	..	..	..	1
10. Kurnool ..	..	..	..	..	..	..	..
11. Madras ..	..	1	1	..	..	15	17
12. Chingleput ..	..	..	..	..	..	..	..
13. North Arcot ..	2	1	1	..	..	..	4
14. South Arcot ..	..	..	2	1	..	..	3
15. Tanjore ..	3	8	6	..	..	..	16
16. Trichinopoly ..	..	1	1	..	..	..	3
17. Madura ..	..	3	1	1	..	..	5
18. Tinnevely ..	..	1	..	..	..	..	2
19. Coimbatore ..	..	2	..	..	..	1	3
20. The Nilgiris ..	..	1	..	..	..	..	2
21. Salem ..	..	1	2	..	..	..	3
22. South Canara ..	..	1	..	..	1	..	2
23. Malabar ..	..	4	..	..	..	..	4
Total ..	12	78	18	6	1	24	139

APPENDIX M (vide paragraphs 80-93).

CLASSIFIED Statement of Offences against the Abkari Laws reported in the several Sub-divisions during the year 1908.

Sub-divisions.	Offences relating to foreign liquor, arrack and toddy revenue.											Offences relating to intoxicating drugs.							Grand total.
	Smuggling.	Illicit distillation and possession and sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without license.	Adulteration.	Dilution.	Use of false measures.	Other offences (breaches of licenses, etc.).	Total.	Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without license.	Other offences.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1. Chicacole ..	175	114	66	47	43	58	1	59	3	8	574	9	49	4	3	2	5	72	646
2. Coconada ..	34	22	582	474	200	545	..	167	2	156	2,182	8	8	2	1	31	2	52	2,234
3. Masulipatam ..	27	29	193	111	142	132	..	66	12	10	722	5	17	2	4	5	..	33	755
4. Nellore ..	..	35	430	67	145	43	..	25	2	8	755	2	..	1	1	5	2	11	766
5. Arcot ..	17	164	778	304	419	139	..	73	14	43	1,951	6	..	8	11	8	..	33	1,984
6. Bellary ..	118	40	162	406	56	158	6	32	13	32	1,023	15	55	4	6	8	1	89	1,112
7. Chingleput ..	..	2	123	33	133	20	..	38	10	13	372	..	..	..	4	3	1	8	380
8. Cuddalore ..	33	..	142	52	133	31	..	57	28	16	492	2	..	..	2	1	3	8	500
9. Negapatam ..	14	..	124	43	72	28	..	12	..	13	306	1	5	..	..	1	..	7	313
10. Trichinopoly ..	2	59	622	178	438	91	..	109	17	110	1,626	11	1	4	7	6	8	37	1,563
11. Tinnevely ..	9	..	543	151	42	70	..	21	2	36	874	..	1	1	4	6	3	15	869
12. Calicut ..	27	212	1,738	386	127	652	3	67	15	184	3,411	2	5	2	1	3	3	16	3,427
13. Excise Inspect- tor for Railways.	..	..	..	..	..	..	..	..	..	..	..	..	1	2	..	..	1	4	4
Total ..	1908 ..	456	877	5,503	2,252	1,950	1,967	10	726	118	14,388	61	148	30	44	79	29	385	14,673
1907 ..	392	775	5,998	2,345	1,999	1,931	8	674	117	940	15,179	71	160	16	34	88	16	385	15,564

* Excludes undetected cases.

APPENDIX N (*vide*

STATEMENT of Offences against the Abkari Laws dealt

Excise Administrative Sub-divisions.	Pending at the beginning of the year.		Reported during the year 1908 (exclusive of unsuccessful house searches).		Total.		DISPOSAL					
							Released					
							I.			II.		
							For being in possession of country spirits more than 3° below the prescribed strength in cases in which such spirits were procured from a distillery or warehouse situated close by and 5° in other cases.			For petty breaches of the provisions of section 56 of the Abkari Act for the first time.		
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Percent- age.	Persons.	Cases.	Percent- age.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Chicacole ..	17	11	663	740	680	751	3	0.4	3	13	1.9	16
2. Cocanada ..	* 47	48	2,242	2,327	2,289	2,375	1	0.1	1	13	0.6	14
3. Masulipatam ..	* 16	19	756	833	772	852	8	1.0	11	16	2.1	22
4. Nellore ..	11	14	768	838	779	862	1	0.1	1	9	1.2	12
5. Arcot ..	57	52	2,019	2,241	2,076	2,293	5	0.2	5	33	4.0	97
6. Bellary ..	* 58	67	1,118	1,317	1,174	1,384	1	0.1	1	41	3.5	59
7. Chingleput ..	7	7	380	391	387	398	3	0.8	3	28	7.2	28
8. Cuddalore ..	15	14	591	630	516	544	2	0.4	2	10	1.9	10
9. Negapatam ..	4	4	314	328	318	332	..	..	..	6	1.9	6
10. Trichinopoly ..	47	45	1,687	1,770	1,734	1,815	1	0.1	1	18	1.0	19
11. Tinnevely ..	36	37	902	968	937	1,005	..	..	..	25	2.7	35
12. Calicut ..	* 167	176	3,448	3,664	3,615	3,840	..	..	..	37	1.0	42
13. Excise Inspector for Railways.	..	..	4	4	4	4	..	..	..	..	..	..
Total .. { 1908..	* 481	484	14,800	15,951	15,281	16,445	25	0.2	28	299	1.9	359
{ 1907..	467	461	15,723	16,757	16,190	17,218	29	0.2	38	402	2.6	464

* Revised figure.

paragraphs 80, 94 and 97).

with in the Presidency during the year 1908.

OF CASES BY THE DEPARTMENT.													Revenue Districts.			
by the Department.																
III. On proof of ignorance or inadvertence.			IV. For want of proof.			Total.			Sent for trial.							
Cases.	Percent- age.	Persons.	Cases.	Percent- age.	Persons.	Cases.	Percent- age.	Persons.	Cases.	Percent- age.						
14	15	16	17	18	19	20	21	22	23	24	25					
15	2.2	23	33	4.9	50	64	9.4	91	540	79.4	Ganjām and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.					
115	5.0	127	38	1.6	56	167	7.3	198	1,845	80.6	Anakāpalle zamindari division, the ordinary tracts of the Viravalli zamindari division, the Sarvasidhi taluk and the ordinary tracts of the Golconda taluk of the Vizagapatam district; Gōdāvari; and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.					
59	7.7	72	28	3.6	47	111	14.4	152	570	73.8	The remaining portion of the Kistna district and Guntūr with the exception of the portion included in the Nellore Sub-division.					
12	1.5	14	14	1.8	24	36	4.6	51	695	89.2	The Ongole taluk of the Guntūr district and Nellore district.					
142	6.8	183	130	6.3	193	360	17.3	478	1,467	70.7	Cuddāpah, North Arcot and Salem.					
103	8.8	114	30	2.5	60	175	14.9	234	613	52.2	Bellary, Anantapur and Kurnool including the Banganapalle State.					
12	3.1	12	11	2.9	12	54	14.0	55	284	73.4	Chingleput and Madras.					
26	5.1	29	10	1.9	13	48	9.3	54	345	66.8	South Arcot and the Shiyali and Mayavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.					
31	9.7	32	6	1.9	8	43	13.5	46	247	77.7	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the Tiruvādānai Magisterial Division with the exception of the area comprised in the customs port of Tiruppalakkudi and the portion of the Paramagudi Magisterial Division attached to the Salagramam Police Station of the Madura district.					
57	3.3	65	31	1.8	54	107	6.2	139	1,223	70.5	Trichinopoly, the Tanjore and Kumbakonam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevely Sub-divisions, the Nilgiris except the Wynad, Coimbatore and the Attapadi valley of the Malabar district.					
62	6.6	78	26	2.8	41	113	12.1	154	749	79.9	The Ramnad, Mudukulattūr, Pāmban and portions of the Tiruvādānai and Paramagudi Magisterial Divisions of the Madura district with the exception of those included in the Negapatam Sub-division, and Tinnevely.					
224	6.2	309	39	1.1	54	300	8.3	405	2,431	67.8	The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.					
..	..	..	..	..	..	..	..	..	3	75.0	Throughout the Presidency.					
858	5.6	1,058	396	2.6	612	1,578	10.3	2,057	11,012	78.1						
808	4.9	963	357	2.2	596	1,596	9.8	2,061	11,381	70.3						

APPENDIX N

Statement of Offences against the Abkari Laws dealt

Exercise Administrative Sub-divisions.	DISPOSAL OF CASES BY THE DEPARTMENT—cont.						DISPOSAL OF CASES					
	Cases written off or otherwise disposed of.		Total disposed of.		Pending.		Pending at the beginning of the year.		Sent for trial during the year.		Total.	
	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	26	27	28	29	30	31	32	33	34	35	36	37
1. Chicacole	60	8.8	664	97.6	16	2.4	34	37	540	598	574	635
2. Cocanada	226	9.9	2,238	97.8	51	2.2	61	66	1,845	1,894	1,906	1,960
3. Masulipatam	79	10.2	760	98.4	12	1.6	13	14	570	600	588	614
4. Nellore	40	5.2	771	99.0	8	1.0	10	10	695	748	705	758
5. Arcot	209	10.1	2,036	98.1	40	1.9	49	53	1,467	1,577	1,516	1,630
6. Bellary	303	25.8	1,091	92.9	88	7.1	40	40	613	667	653	707
7. Chingleput	45	11.6	383	99.0	4	1.0	5	6	284	290	289	296
8. Cuddalore	118	22.9	511	99.0	5	1.0	7	10	345	363	352	373
9. Negapatam	27	8.6	317	99.7	1	0.3	2	3	247	253	249	255
10. Trichinopoly	856	20.5	1,688	97.2	48	2.8	41	41	1,223	1,285	1,264	1,326
11. Tinnevely	66	7.0	928	99.0	9	1.0	8	8	749	782	757	790
12. Calicut	775	21.4	3,506	97.0	108	3.0	221	* 227	2,431	2,506	2,652	2,738
13. Exercise Inspector for Railways.	..	..	3	75.0	1	25.0	..	..	3	3	3	3
Total .. [1908 ..	2,804	15.1	14,894	97.5	5.7	2.5	491	515	11,012	11,566	11,503	12,081
.. [1907 ..	2,747	18.9	15,724	97.1	4.3	2.9	617	661	11,381	11,859	11,998	12,520

* Revised figure.

(vide paragraphs 80, 94 and 97)—cont.

with in the Presidency during the year 1908—cont.

BY THE MAGISTRACY.								CASES SENT TO THE MAGISTRACY OTHERWISE THAN THROUGH THE INSPECTORS OF THE SALT, ABKARI AND CUSTOMS DEPARTMENT.						Revenue Districts.			
Convicted.		Acquitted.		Written off or otherwise disposed of.		Pending.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.					
Persons.	Percentage.	Persons.	Percentage.	Persons.	Percentage.	Persons.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				
38	39	40	41	42	43	44	45	46	47	48	49	50	51	52			
582	91.6	16	2.5	1	0.2	36	5.7	..	..	..	..	..	..	Ganjam and the whole of the Vizagapatam district with the exception of the portions comprised in the Coanada Sub-division.			
1,833	93.5	12	0.6	3	0.2	112	5.7	..	..	..	..	..	..	Anakapalle zamindari division, the ordinary tracts of the Viravalli zamindari division, the Sarvasiddhi taluk and the ordinary tracts of the Golconda taluk of the Vizagapatam district; Godavari; and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.			
542	88.3	12	1.9	1	0.2	69	9.6	..	..	..	..	..	..	The remaining portion of the Kistna district and Guntur with the exception of the portions included in the Nellore Sub-division.			
708	89.7	31	2.8	..	..	34	4.5	..	..	..	..	..	..	The Ongole taluk of the Guntur district and Nellore district.			
1,542	94.6	49	3.0	1	0.1	38	2.3	1	1	1	1	..	..	Cuddapah, North Arcot and Salem.			
689	90.4	10	1.4	2	0.3	56	7.9	..	..	..	..	..	..	Bellary, Anantapur and Kurnool including the Banganapalle State, Chingleput and Madras.			
279	94.3	3	1.0	1	0.3	13	4.4	..	..	..	..	..	..	South Arcot and the Shiyali and Mayavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.			
350	93.8	12	3.2	..	..	11	3.0	..	..	..	..	..	..	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the Tiruvadanai Magisterial Division with the exception of the area comprised in the customs port of Tiruppalakkudi and the portion of the Paramagudi Magisterial Division attached to the Salagramam Police Station of the Madura district.			
248	96.9	2	0.8	..	..	6	2.3	..	..	..	..	..	..	Trichinopoly, the Tanjore and Kumbakonam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevely Sub-divisions, the Nilgiris except Wynnad, Coimbatore and the Attapadi valley of the Malabar district.			
1,259	94.9	18	1.4	..	..	49	8.7	..	..	..	..	..	..	The Ramnad, Mudukulattur, Pamban and portions of the Tiruvadanai and Paramagudi Magisterial Divisions of the Madura district with the exception of those included in the Negapatam Sub-division and Tinnevely.			
713	90.3	5	0.6	..	..	72	9.1	3	5	3	5	..	..	The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.			
2,402	87.9	31	1.1	6	0.2	294	10.8	..	..	..	..	..	..	Throughout the Presidency.			
3	100.0	..	..	..	..	..	..	..	..	..	..	..	..				
11,095	91.8	191	1.6	5	0.1	780	8.5	4	6	4	6	..	..				
11,773	94.1	205	1.6	8	0.2	514	4.1	5	5	5	5	..	..				

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Ganjām and the whole of the Vizagapatam district with the exception of the portions comprised in the Coanada Sub-division.

Anakapalle zamindari division, the ordinary tracts of the Viravalli zamindari division, the Sarvasiddhi taluk and the ordinary tracts of the Golconda taluk of the Vizagapatam district; Gōdāvari; and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.

The remaining portion of the Kistna district and Guntūr with the exception of the portion included in the Nellore Sub-division.

The Ongole taluk of the Guntūr district and Nellore district.

Cuddapah, North Arcot and Salem, Bellary, Anantapur and Kurnool including the Banganapalle State, Chingleput and Madras.

South Arcot and the Shiyali and Māvaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.

The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the Tiruvadanai Magisterial Division with the exception of the area comprised in the customs port of Tiruppalakkudi and the portion of the Paramagudi Magisterial Division attached to the Salagramam Police Station of the Madura district.

Trichinopoly, the Tanjore and Kumbakonam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevely Sub-divisions, the Nilgiris except Wynad, Coimbatore and the Attapadi valley of the Malabar district.

The Ramnad, Mudukulattūr, Pamban and portions of the Tiruvadanai and Paramagudi Magisterial Divisions of the Madura district with the exception of those included in the Negapatam Sub-division and Tinnevely.

The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.

Throughout the Presidency.

APPENDIX O (vide paragraph 95).

STATEMENT showing the number of cases in which arrests were declared illegal during the year 1908.

Sub-divisions.	By officers of the department.	By Police.	By village Magistrates, etc.	Total.	Percentage to total number of cases disposed of.
1	2	3	4	5	6
1. Chicacole	1	..	..	1	0.151
2. Cocanada	..	..	..	..	..
3. Masulipatam	..	..	..	..	..
4. Nellore	..	..	..	..	..
5. Arcot	10	..	..	10	0.491
6. Bellary	..	..	..	..	..
7. Chingleput	..	..	..	..	..
8. Cuddalore	5	..	..	5	0.978
9. Negapatam	..	..	..	..	..
10. Trichinopoly	..	..	..	..	..
11. Tinnevely	..	..	..	..	..
12. Calicut	..	..	..	..	..
13. Excise Inspector for Railways	..	..	..	..	..
Total .. { 1908 ..	16	..	..	16	0.107
.. { 1907 ..	1	..	..	1	0.006

APPENDIX P (vide paragraph 98).

STATEMENT showing the amount of rewards granted in each Sub-division during the year 1908.

Sub-divisions.	Amount of rewards granted
1	2
1. Chicacole	Rs. 3,282
2. Cocanada	4,612
3. Masulipatam	1,845
4. Nellore	3,028
5. Arcot	5,530
6. Bellary	2,791
7. Chingleput	1,204
8. Cuddalore	1,705
9. Negapatam	946
10. Trichinopoly	5,698
11. Tinnevely	3,334
12. Calicut	8,988
13. Excise Inspector for Railways	250
Total .. { 1908 ..	43,213
.. { 1907 ..	45,637

APPENDIX Q (vide paragraph 100).

STATEMENT showing the number of inspections of depots and shops made by Departmental officers in the several Sub-divisions during the official year 1908-1909.

Sub-divisions.	Depots.	Shops.	Total.
1	2	3	4
1. Chicacole	647	17,358	18,005
2. Cocanada	841	39,000	39,841
3. Masulipatam	514	27,471	27,985
4. Nellore	409	14,902	15,311
5. Arcot	1,277	67,862	69,139
6. Bellary	834	40,609	41,443
7. Chingleput	272	20,724	20,996
8. Cuddalore	586	21,985	22,571
9. Negapatam	216	20,205	20,511
10. Trichinopoly	1,294	52,427	53,721
11. Tinnevely	426	19,760	20,186
12. Calicut	901	56,601	57,502
Total .. { 1908-09 ..	8,217	388,994	397,211
.. { 1907-08 ..	8,781	403,868	412,649
.. { 1906-07 ..	8,956	401,461	410,417

APPENDIX R (vide paragraphs 105 and 112).

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1908-1909.

Country Spirits.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	826	5,50,153	5,50,973	549	5,50,007	5,50,556	270	..	270	1	146	147
Vizagapatam ..	..	6,43,369	6,43,369	..	6,40,883	6,40,883	..	251	251	54	2,235	2,235
Godavari ..	637	4,73,017	4,73,654	583	4,72,645	4,73,228	..	..	..	..	372	426
Kistna ..	..	11,04,529	11,04,529	..	11,04,171	11,04,171	..	358	358	..	..	..
Guntur ..	..	6,15,457	6,15,457	..	6,15,457	6,15,457	..	..	..	..	251	251
Nellore ..	7	2,51,565	2,51,572	7	2,51,175	2,51,182	..	139	139	..	280	260
Cuddapah ..	73	3,62,792	3,62,865	64	3,62,532	3,62,596	9	..	9	..	3,161	3,101
Anantapur ..	36	1,80,254	1,80,290	36	1,77,153	1,77,189	..	..	..	20	320	340
Bellary ..	120	2,79,172	2,79,292	53	2,78,852	2,78,905	47	..	47	..	564	588
Kurnool* ..	1,949	2,39,017	2,40,966	1,823	2,38,453	2,40,276	102	..	102	24	..	..
Madras ..	1,519	6,12,111	6,13,630	36	6,12,111	6,12,147	1,483	..	1,483	..	6,032	6,032
Chingleput ..	64	4,82,740	4,82,804	..	4,76,708	4,76,708	..	..	..	64	477	519
North Arcot ..	196	7,58,136	7,58,332	154	7,57,615	7,57,769	..	44	44	42	263	253
South Arcot ..	25	13,70,463	13,70,478	25	13,70,200	13,70,225	..	..	..	..	..	..
Tanjore ..	260	3,68,377	3,68,637	260	3,68,377	3,68,637	..	..	..	..	..	..
Trichinopoly ..	305	4,24,873	4,25,178	305	4,24,873	4,25,178	..	..	..	6	48	54
Madura ..	39	4,92,835	4,92,874	..	4,92,787	4,92,787	33	..	33	2	828	830
Tinnevely ..	2,468	3,96,317	3,98,785	2,466	3,95,489	3,97,955	..	..	..	..	6	6
Coimbatore ..	..	5,46,776	5,46,776	..	5,46,711	5,46,711	..	59	59	..	..	..
The Nilgiris ..	..	2,31,989	2,31,989	..	2,31,989	2,31,989	..	..	..	..	..	..
Salem ..	..	4,94,049	4,94,049	..	4,94,049	4,94,049	..	..	..	..	..	..
South Canara ..	..	2,67,089	2,67,089	..	2,67,089	2,67,089	..	..	..	..	..	..
Malabar ..	83	3,42,507	3,42,590	69	3,41,192	3,41,261	..	..	..	14	1,315	1,329
Total ..	8,601	1,14,87,577	1,14,96,178	6,430	1,14,70,518	1,14,76,948	2,008	851	2,859	163	16,208	16,371

Country Spirits and Toddy combined.

Malabar ..	..	958	958	..	958	958	..	..	..	..	..	..
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Toddy.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	1,418	86,197	87,615	1,190	84,932	86,122	..	..	..	228	1,265	1,493
Vizagapatam ..	206	1,38,866	1,39,066	200	1,38,009	1,38,209	..	20	20	..	836	836
Godavari ..	5,129	5,82,034	5,87,163	4,685	5,25,245	5,29,930	48	..	48	396	6,789	7,185
Kistna ..	1,238	8,38,971	8,40,209	1,238	8,31,656	8,32,894	..	..	..	..	7,315	7,315
Guntur ..	2,477	2,79,599	2,73,076	2,477	2,70,489	2,72,966	..	..	..	..	110	110
Nellore ..	2,100	1,69,832	1,71,932	2,000	1,66,448	1,68,448	86	8	94	14	3,176	3,190
Cuddapah ..	4,290	2,48,738	2,53,028	4,289	2,41,348	2,45,637	..	..	..	1	7,390	7,391
Anantapur ..	6,646	5,98,870	6,05,516	6,427	5,86,181	6,92,658	72	175	247	147	12,564	12,711
Bellary ..	4,951	5,79,544	5,84,495	4,951	5,78,582	5,78,582	513	176	689	942	8,982	4,011
Kurnool* ..	21,567	5,90,028	6,11,595	3,196	5,75,886	6,78,584	..	..	..	4	2,204	2,204
Madras ..	1,837	3,42,982	3,44,819	21,563	5,86,021	6,07,445	101	69	170	90	1,287	1,377
Chingleput ..	1,479	7,32,068	7,33,547	1,736	3,40,709	3,42,445	206	153	359	345	7,601	7,946
North Arcot ..	7,280	7,03,280	7,10,560	1,183	7,30,628	7,31,811	295	117	412	..	334	609
South Arcot ..	749	4,67,176	4,67,925	6,040	6,95,562	7,02,602	122	..	122	175	8,011	3,011
Tanjore ..	1,030	14,89,315	14,90,345	452	4,66,842	4,67,294	..	..	..	..	57	57
Trichinopoly ..	1,628	3,44,127	3,45,755	1,628	3,43,912	3,45,540	..	158	158	..	2,426	2,426
Madura ..	4,904	6,38,053	6,37,957	3,623	6,30,481	6,34,084	1,281	166	1,447	29	10,140	10,169
Tinnevely ..	9,306	3,47,138	3,56,444	8,947	3,36,998	3,45,946	380	..	380	..	1,408	1,408
Coimbatore ..	329	7,74,312	7,74,641	145	7,72,904	7,73,049	184	..	184	..	..	..
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..	516	561
Salem ..	829	8,01,270	8,02,099	539	8,00,667	8,01,206	245	87	332	45	380	388
South Canara ..	254	3,92,828	3,92,582	927	3,91,789	3,91,996	19	179	198	161	1,050	1,311
Malabar ..	1,805	4,88,128	4,84,933	954	4,81,979	4,82,935	690	99	789	..	..	..
Total ..	81,446	1,16,63,665	1,16,46,101	73,874	1,14,84,142	1,15,58,016	4,987	1,665	6,652	2,545	72,848	80,438

* Including Banganapalle.

APPENDIX R (vide paragraphs 105 and 112)—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1908-1909—cont.

Foreign Liquors.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.
Ganjām ..	..	800	800	..	800	800	..	..	..	..	..	..
Vizagapatam ..	..	2,527	2,527	..	2,527	2,527	..	..	..	..	..	..
Gōdāvari ..	..	19,700	19,700	..	19,700	19,700	..	..	..	..	..	..
Kistna ..	..	7,366	7,366	..	7,366	7,366	..	..	..	..	..	..
Guntūr ..	..	5,794	5,794	..	5,794	5,794	..	..	..	..	..	..
Nellore ..	..	2,922	2,922	..	2,922	2,922	..	..	..	..	..	..
Cuddapah ..	..	2,434	2,434	..	2,434	2,434	..	..	..	..	..	..
Anantapur ..	..	1,617	1,617	..	1,664	1,664	..	..	..	..	..	..
Bellary ..	..	3,812	3,812	..	3,812	3,812	..	..	..	..	..	..
Kurnool* ..	..	1,925	1,925	..	1,925	1,925	..	..	..	..	..	..
Madras ..	52	3,41,853	3,41,915	25	3,40,643	3,40,668	..	..	..	..	..	..
Chingleput ..	..	22,863	22,863	..	21,393	21,393	..	..	..	..	..	..
North Arcot ..	..	13,476	13,476	..	13,075	13,075	..	..	..	..	..	..
South Arcot ..	..	27,510	27,510	..	27,510	27,510	..	..	..	..	..	..
Tanjore ..	..	7,557	7,557	..	7,557	7,557	..	..	..	..	..	..
Trichinopoly ..	..	6,725	6,725	..	6,725	6,725	..	..	..	..	..	..
Madura ..	..	8,547	8,547	..	8,547	8,547	..	..	..	..	..	..
Tinnevely ..	..	9,338	9,338	..	9,264	9,264	..	..	..	..	..	..
Coimbatore ..	..	18,174	18,174	..	18,174	18,174	..	..	..	..	..	..
The Nilgiris ..	..	1,52,785	1,52,785	..	1,52,785	1,52,785	..	..	..	..	..	..
Salem ..	..	10,146	10,146	..	10,146	10,146	..	..	..	..	..	..
South Canara ..	..	1,265	1,265	..	1,265	1,265	..	..	..	..	..	..
Malabar ..	..	8,321	8,321	..	8,162	8,162	..	..	..	..	..	..
Total ..	502	6,77,466	6,77,963	465	6,74,080	6,74,545	37	100	137	..	3,276	3,276

Hemp Drugs.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.				RS.	RS.	
Ganjām ..	439	48,732	49,161	439	48,640	49,079	..	..	..	..	..	..
Vizagapatam ..	..	22,322	22,322	..	22,322	22,322	..	..	..	..	..	..
Gōdāvari ..	27	16,068	16,095	27	16,068	16,095	..	..	..	..	..	..
Kistna ..	..	16,639	16,639	..	16,639	16,639	..	..	..	..	..	..
Guntūr ..	..	22,159	22,159	..	22,159	22,159	..	..	..	..	..	..
Nellore ..	..	11,750	11,750	..	11,710	11,710	..	..	..	..	..	..
Cuddapah ..	..	31,366	31,366	..	31,366	31,366	..	..	..	..	..	..
Anantapur ..	7	14,878	14,885	7	14,023	14,030	..	..	..	..	..	..
Bellary ..	..	29,616	29,616	..	29,616	29,616	..	..	..	..	..	..
Kurnool* ..	302	22,295	22,597	302	21,480	21,782	..	..	..	..	..	..
Madras ..	..	38,090	38,090	..	38,090	38,090	..	..	..	..	..	..
Chingleput ..	..	5,156	5,156	..	4,914	4,914	..	..	..	..	..	..
North Arcot ..	10	18,646	18,705	10	18,695	18,705	..	..	..	..	..	..
South Arcot ..	..	16,104	16,104	..	16,104	16,104	..	..	..	..	..	..
Tanjore ..	22	19,728	19,750	22	19,728	19,750	..	..	..	..	..	..
Trichinopoly ..	..	14,020	14,020	..	14,020	14,020	..	..	..	..	..	..
Madura ..	..	46,092	46,092	..	46,092	46,092	..	..	..	..	..	..
Tinnevely ..	178	17,126	17,303	178	16,803	16,981	..	..	..	..	..	..
Coimbatore ..	..	26,478	26,478	..	26,478	26,478	..	..	..	..	..	..
The Nilgiris ..	..	1,030	1,030	..	1,030	1,030	..	..	..	..	..	..
Salem ..	..	25,760	25,760	..	25,760	25,760	..	..	..	..	..	..
South Canara ..	..	18,785	18,785	..	18,785	18,785	..	..	..	..	..	..
Malabar ..	..	35,929	35,929	..	35,767	35,767	..	..	..	..	..	..
Anjengo ..	..	3,500	3,500	..	3,500	3,500	..	..	..	..	..	..
Total ..	985	5,22,107	5,23,092	985	5,13,789	5,15,774	..	..	..	..	2,318	2,318

* Including Banganaville.

APPENDIX R (vide paragraphs 105 and 112)—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1908-1909—cont.

Miscellaneous.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	..	1,067	1,067	..	1,067	1,067	..	..	..	..	..	..
Vizagapatam ..	..	532	532	..	527	527	..	..	..	..	..	..
Gōdāvari ..	16	2,185	2,201	9	2,182	2,191	..	..	..	..	..	..
Kistna ..	..	4,178	4,178	..	4,173	4,173	..	..	..	..	..	..
Guntūr ..	1	1,609	1,610	1	1,609	1,610	..	..	..	..	..	..
Nellore ..	73	2,332	2,411	74	2,233	2,307	1	..	..	..	..	..
Cuddapah ..	..	1,267	1,267	..	1,219	1,219	..	..	..	..	..	..
Anantapur ..	..	2,499	2,499	..	2,499	2,499	..	..	..	..	..	..
Bellary ..	299	3,054	3,353	186	2,930	3,116	42	..	..	..	..	..
Kurnool* ..	115	3,156	3,271	85	3,014	3,099	30	..	..	..	..	..
Madras ..	48	1,730	1,778	45	1,673	1,718	3	..	..	..	..	..
Chingleput ..	160	4,414	4,574	151	4,552	4,603	6	..	..	..	..	..
North Arcot ..	88	5,676	5,764	74	5,553	5,627	9	..	..	..	..	..
South Arcot ..	66	8,717	8,783	55	8,651	8,706	..	..	..	..	..	..
Tanjore ..	94	6,690	6,784	94	6,476	6,570	..	..	..	..	..	..
Trichinopoly ..	61	1,404	1,465	61	1,445	1,506	..	..	..	..	..	..
Madura ..	..	4,151	4,151	..	4,133	4,133	..	..	..	..	..	..
Tinnevely ..	140	1,899	1,839	124	1,839	1,733	18	..	..	..	..	..
Coimbatore ..	5	5,681	5,686	5	5,675	5,680	..	..	..	..	..	..
The Nilgiris ..	..	124	124	..	124	124	..	..	..	..	..	..
Salem ..	68	5,569	5,627	62	5,531	5,593	..	..	..	..	..	..
South Canara ..	21	2,951	2,972	21	2,926	2,947	..	..	..	..	..	..
Malabar ..	1,105	11,212	12,317	112	8,173	8,285	998	1,269	2,262	..	..	..
Anjengo ..	..	1,400	1,400	..	1,400	1,400	..	..	..	..	..	..
Total ..	2,366	83,287	85,653	1,159	79,074	80,233	1,102	1,340	2,442	105	2,078	2,078

Total (Abkari).

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	2,677	6,88,939	6,89,616	2,178	6,85,446	6,87,624	270	..	270	329	1,493	1,722
Vizagapatam ..	200	8,07,815	8,07,815	266	8,04,268	8,04,468	..	271	271	..	3,976	3,976
Gōdāvari ..	5,809	10,43,004	10,48,813	6,304	10,35,840	10,41,144	46	..	46	467	7,164	7,631
Kistna ..	1,238	9,16,618	9,17,856	1,238	9,16,618	9,16,618	..	362	362	..	7,315	7,315
Guntūr ..	2,478	4,38,201	4,40,679	2,178	4,35,008	4,37,186	..	..	..	..	110	110
Nellore ..	2,186	6,46,597	6,48,783	2,081	6,43,488	6,45,569	87	151	238	..	2,469	2,469
Cuddapah ..	4,363	8,04,007	8,08,370	4,363	8,04,007	8,04,007	9	..	..	..	7,965	7,965
Anantapur ..	6,689	8,04,007	8,04,007	4,363	6,38,899	6,40,980	8	2	11	..	10,372	10,372
Bellary ..	5,870	8,04,007	8,04,007	4,363	6,38,899	6,40,980	72	176	248	..	4,432	4,432
Kurnool* ..	23,933	8,04,007	8,04,007	4,363	6,38,899	6,40,980	902	180	1,082	1,831	8,544	8,544
Chingleput ..	3,166	13,36,766	13,40,932	2,773	13,33,416	13,36,189	131	..	..	..	2,845	2,845
North Arcot ..	1,703	12,47,242	12,48,944	1,354	12,37,995	12,39,349	1,624	196	1,820	..	8,077	8,077
South Arcot ..	7,671	14,90,262	15,06,933	6,878	14,80,600	14,87,478	276	164	440	98	4,000	4,000
Tanjore ..	840	18,89,960	18,90,800	632	18,86,367	18,89,839	304	164	468	123	658	658
Trichinopoly ..	1,406	18,91,867	18,93,073	911	18,88,184	18,89,095	129	258	387	..	8,235	8,235
Madurai ..	1,494	7,91,149	7,93,143	1,994	7,90,876	7,92,869	499	158	657	..	116	116
Tinnevely ..	4,043	11,94,878	11,99,821	3,623	11,82,090	11,85,843	1,814	166	1,980	..	3,402	3,402
Coimbatore ..	12,692	7,72,617	7,84,149	12,165	7,60,163	7,72,328	266	..	..	81	11,464	11,464
The Nilgiris ..	394	13,71,491	13,71,756	160	13,69,142	13,70,092	181	62	243	..	1,417	1,417
Salem ..	..	3,86,928	3,86,928	..	3,86,928	3,86,928	..	..	..	40	585	585
South Canara ..	887	18,36,784	18,37,681	601	18,36,168	18,36,774	247	96	343	..	891	891
Malabar ..	276	6,82,418	6,82,408	248	6,81,834	6,82,082	19	193	212	..	4,466	4,466
Anjengo ..	2,993	8,92,066	8,86,046	1,183	8,76,281	8,77,365	1,683	1,666	3,349	..	..	..
	..	4,900	4,900	..	4,900	4,900	..	..	..	..	..	..
Total ..	93,900	2,42,35,060	2,44,28,940	82,913	2,42,38,561	2,44,11,476	8,124	3,056	12,000	2,853	1,02,529	1,05,379

APPENDIX R (*vide* paragraphs 105 and 112)—*cont.*Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1908-1909—*cont.*

Opium.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	22	62,750	62,772	22	62,552	62,574	..	..	..	..	198	198
Vizagapatam ..	..	80,129	80,129	..	79,930	79,930	..	..	..	..	199	199
Gōdāvari ..	336	4,89,786	4,90,122	316	4,89,558	4,89,874	..	..	..	20	228	248
Kistna ..	..	57,338	57,338	..	57,338	57,338	..	..	..	..	..	..
Guntūr ..	..	22,228	22,228	..	22,228	22,228	..	..	..	..	..	..
Nellore ..	20	13,593	13,613	20	13,479	13,499	..	..	..	..	114	114
Cuddapah ..	..	9,252	9,252	..	9,252	9,252	..	..	..	..	..	..
Anantapur ..	..	4,832	4,832	..	4,852	4,852	..	..	..	..	180	180
Bellary ..	..	4,284	4,284	..	4,264	4,264	..	..	..	..	20	20
Kurnool * ..	1,170	18,935	20,105	1,170	18,690	19,860	..	..	..	..	245	245
Madras ..	..	1,67,289	1,67,289	..	1,67,038	1,67,038	..	..	..	..	251	251
Chingleput ..	..	3,593	3,593	..	3,293	3,293	..	..	..	..	800	800
North Arcot ..	117	12,038	12,156	74	11,996	12,070	43	..	43	..	49	49
South Arcot ..	..	6,118	6,118	..	6,118	6,118	..	..	..	..	..	..
Tanjore ..	23	14,810	14,833	23	14,810	14,833	..	..	..	..	..	..
Trichinopoly ..	..	6,997	6,997	..	6,997	6,997	..	..	..	..	..	..
Madura ..	..	10,739	10,739	..	10,729	10,729	..	..	..	..	10	10
Tinnevely ..	93	7,447	7,540	93	7,392	7,485	..	..	..	..	55	55
Coimbatore ..	..	8,077	8,077	..	8,074	8,074	..	..	..	..	..	..
The Nilgiris ..	..	6,919	6,919	..	6,919	6,919	..	3	3	..	..	..
Salem ..	..	6,090	6,090	..	6,090	6,090	..	..	..	..	..	..
South Canara ..	..	4,753	4,753	..	4,753	4,753	..	..	..	..	88	88
Malabar ..	..	11,085	11,085	..	11,002	11,002	..	..	..	..	..	..
Anjengo ..	..	100	100	..	100	100	..	..	..	..	..	..
Total ..	1,781	10,29,182	10,30,963	1,718	10,27,254	10,28,972	43	3	46	20	1,925	1,945

Grand Total (Abkari and Opium).

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	2,699	7,49,689	7,52,388	2,200	7,47,998	7,50,198	270	..	270	229	1,891	1,920
Vizagapatam ..	200	8,87,744	8,87,944	200	8,84,198	8,84,398	..	271	271	..	3,275	3,275
Gōdāvari ..	6,146	15,32,790	15,38,935	5,620	15,25,398	15,31,018	48	..	48	477	7,392	7,869
Kistna ..	1,238	20,29,021	20,30,259	1,238	20,21,343	20,22,581	..	362	362	..	7,316	7,316
Guntūr ..	2,478	9,37,846	9,40,324	2,478	9,37,736	9,40,214	..	..	..	..	110	110
Nellore ..	2,206	4,51,794	4,54,000	2,101	4,47,967	4,50,068	87	151	238	18	3,676	3,694
Cuddapah ..	4,353	6,55,849	6,60,212	4,353	6,48,151	6,52,504	9	2	11	1	7,696	7,697
Anantapur ..	6,689	8,02,750	8,09,439	6,470	7,86,022	7,92,492	72	175	247	147	16,558	16,700
Bellary ..	5,370	8,99,482	9,04,852	3,435	8,94,860	8,98,295	902	180	1,082	1,033	4,442	5,475
Kurnool * ..	25,103	8,75,356	9,00,459	24,943	8,69,583	8,94,526	132	132	264	28	5,778	5,801
Madras ..	3,465	15,04,055	15,07,521	1,842	15,00,244	15,02,106	1,624	196	1,820	..	3,596	3,596
Chingleput ..	1,703	12,50,834	12,52,537	1,334	12,41,288	12,42,622	276	154	430	93	9,392	9,485
North Arcot ..	7,691	15,11,300	15,18,991	6,952	15,02,496	15,09,448	347	164	511	392	8,640	9,032
South Arcot ..	840	18,96,078	18,96,918	632	18,95,425	18,96,957	122	..	122	186	658	699
Tanjore ..	1,429	19,06,477	19,07,906	934	19,02,994	19,03,928	496	258	753	..	3,225	3,225
Trichinopoly ..	1,994	7,98,146	8,00,140	1,994	7,97,872	7,99,866	..	158	158	..	116	116
Madura ..	4,943	11,95,417	12,00,360	3,623	11,92,749	11,96,372	1,314	166	1,480	6	2,502	2,508
Tinnevely ..	12,625	7,79,064	7,91,689	12,248	7,67,545	7,79,793	346	..	346	31	11,519	11,550
Coimbatore ..	334	13,79,498	13,79,832	150	13,78,016	13,78,166	184	65	249	..	1,417	1,417
The Nilgiris ..	..	3,92,847	3,92,847	..	3,92,847	3,92,847	..	..	..	..	..	..
Salem ..	897	13,42,874	13,43,771	601	13,42,243	13,42,844	247	96	343	49	535	584
South Canara ..	275	6,87,171	6,87,446	248	6,86,587	6,86,835	19	193	212	8	301	309
Malabar ..	2,993	8,93,140	8,96,133	1,135	8,87,233	8,88,368	1,683	1,368	3,051	176	4,589	4,714
Anjengo ..	..	5,000	5,000	..	5,000	5,000	..	..	..	..	..	..
Total ..	† 95,681	2,53,64,222	2,54,59,903	84,631	2,52,55,815	2,53,40,446	8,177	3,959	12,136	2,873	1,04,448	1,07,391

* Including Punganapalle.

† Revised figure.

APPENDIX S (*vide* paragraphs 70, 78 and 105).
Statement showing the Demand, Collection and Balance under the several heads of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1908-1909.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>Country Spirits.</i>												
1. License fees of ..	..	1,100	1,100	..	1,100	1,100	..	..	..	..	..	..
2. Excise duty ..	..	2,160	2,160	..	2,160	2,160	..	..	..	..	..	..
3. Difference of excise duty on stock of spirits at the beginning of the year ..	..	82,33,042	82,33,042	..	82,33,042	82,33,042	..	..	..	..	..	..
4. Rents of ..	..	6,817	6,817	..	6,817	6,817	..	..	..	..	..	..
5. Occasional license fees ..	..	29,10,968	29,10,968	..	28,96,454	29,02,808	..	600	9,344	..	13,914	14,023
6. Rents for the combined privileges of manufacture and vend ..	..	1,027	1,027	..	1,027	1,027	..	..	..	..	..	..
7. Revenue derived in Agency tracts from rents ..	..	7,380	7,380	..	7,380	7,380	..	264	264	..	2,394	2,348
Total ..	8,601	1,14,87,577	1,14,96,178	6,430	1,14,70,518	1,14,76,948	..	2,003	851	163	16,208	16,371
<i>Country Spirits and Toddy combined.</i>												
8. Rents of country spirits and toddy farms ..	..	958	958	..	958	958	..	..	..	..	..	..
<i>Toddy.</i>												
9. Rents of ..	21	170	191	7	170	177	..	..	..	14	17,556	17,566
10. License fees of shops ..	26,581	53,88,360	54,14,941	24,466	53,70,546	53,95,012	..	648	8,692	1,311	17,576	18,867
11. Occasional license fees ..	283	46,948	47,231	368	46,704	46,962	..	7	76	18	176	193
12. Transport duty on toddy brought from Hyderabad ..	..	466	466	..	466	466	..	..	..	..	..	..
13. Transport duty on toddy brought from Hyderabad ..	..	60,92,401	61,44,592	49,113	60,81,236	60,80,379	..	1,906	2,954	1,247	60,117	61,369
Total ..	81,446	1,15,63,655	1,15,45,101	73,874	1,14,84,143	1,15,58,016	..	4,987	1,665	2,559	77,848	80,433
<i>Foreign Liquors and locally-made Liquors excised at their rates.</i>												
14. License fees of ..	..	45	45	..	45	45	..	..	..	..	..	..
15. Excise duty on ..	..	1,41,871	1,41,871	..	1,41,871	1,41,871	..	..	..	..	..	..
16. Excise duty on ..	..	88,546	88,546	..	88,546	88,546	..	..	..	..	..	..

* Includes fees for one depot the license for which was relinquished by the original licensee.

APPENDIX S (vide paragraphs 70, 78 and 105)—cont.
Statement showing the Demand, Collection and Balance under the several heads of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1908-1909—cont.

Detailed heads	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13
1												
Foreign Liquors and locally-made Liquors excised at Tariff rates—cont.												
(I. Wholesale												
(a) Shops	..	28,800	28,800	..	27,800	27,800	..	100	..	..	400	..
(b) Taverns	..	3,10,081	3,10,081	..	3,07,215	3,07,215	..	..	..	..	..	..
(c) Hotels	..	91,148	91,148	..	91,148	91,148	..	..	..	..	..	..
(d) Bar	..	1,387	1,387	..	1,350	1,350	..	..	..	..	..	..
(e) Refreshment rooms	..	970	970	..	970	970	..	..	..	..	..	..
(f) Railway and dak lines	..	2,850	2,850	..	2,850	2,850	..	..	..	..	..	..
(g) Other sorts	..	3,300	3,300	..	3,300	3,300	..	..	..	..	..	..
(h) Occasional licenses	..	818	818	..	818	818	..	..	..	..	..	..
(i) Special licenses	..	550	550	..	550	550	..	..	..	..	..	..
(j) Auctioneer's licenses	..	20	20	..	20	20	..	..	..	..	..	..
(k) Chemists' and Druggists' licenses	..	290	290	..	290	290	..	..	..	..	..	..
(l) Medicinal wines	..	1,550	1,550	..	1,540	1,540	..	..	..	..	..	..
Total	602	6,77,456	6,77,958	465	6,74,080	6,74,545	37	100	137	..	3,275	3,275
Drugs other than Opium—Ganja, Bhang, Charas, etc.												
17. License fees of wholesale vend depots	..	660	660	..	660	660	..	..	..	..	..	..
18. Revenue of shops for the sale of ganja, bhang, charas and other intoxicating drugs prepared from the hemp plant.	985	8,07,719	8,08,704	985	8,06,401	8,06,386	..	..	..	..	2,318	2,318
19. Excise duty on ganja, bhang and charas	985	2,13,728	2,13,728	..	2,13,728	2,13,728	..	..	..	..	..	..
Total	985	6,22,107	6,22,992	985	6,19,769	6,20,774	..	..	..	..	2,318	2,318
Miscellaneous.												
20. Contribution for establishments employed at distilleries and warehouses	..	1,873	1,873	..	1,873	1,873	..	..	..	..	..	..
21. Penalties and forfeitures	1,095	57,111	58,206	907	56,062	56,969	..	41	..	95	1,008	1,108
22. Other miscellaneous items	1,271	24,303	25,574	252	21,139	21,391	1,009	1,269	2,308	10	1,855	1,875
Total	2,366	83,287	85,653	1,159	79,074	80,223	1,102	1,340	2,442	105	2,873	2,978
Opium.												
23. Gain on sale-proceeds of Bengal opium	93,900	2,43,85,040	2,44,28,940	82,213	2,42,28,561	2,43,11,474	8,194	3,956	12,090	2,863	1,02,522	1,05,376
24. Excise duty on Government opium	..	5,74,408	5,74,408	..	5,74,408	5,74,408	..	..	..	..	..	..
25. Excise duty on Government opium	..	18,236	18,236	..	18,236	18,236	..	..	..	..	..	..
26. Revenue of shops for the sale of opium	1,384	4,04,476	4,05,860	1,384	4,02,792	4,04,166	..	..	..	20	1,684	1,704
27. Revenue of shops for the sale of poppy-heads	..	11	11	..	11	11	..	..	..	..	..	..
28. Revenue derived in Agency	316	29,877	30,193	316	29,847	29,863	..	..	..	..	..	..
29. Miscellaneous	81	1,205	1,286	..	1,116	1,148	..	43	..	..	..	..
Total, Opium	1,781	10,29,192	10,30,983	1,718	10,27,254	10,28,972	43	3	46	20	1,925	1,945
Grand Total, Abkari and Opium	95,681	2,53,54,222	2,54,59,903	84,631	2,52,55,815	2,53,40,446	8,177	3,959	12,136	2,873	1,04,448	1,07,321

APPENDIX T (vide paragraph 112).

STATEMENT explaining the difference between the Collection of Excise Revenue in the Accountant-General's books and those shown in the Demand, Collection and Balance Statement for 1908-1909.

District or office.	Amount as per treasury account.	Deduct		Add		Amount as per demand, collection and balance statement.
		Collection made on account of other districts, etc.	Collection account of future kists.	Net collections.	Collection made in advance and subsequently brought to account.	
1	2	3	4	5	6	7
1. Ganjam	Rs. 7,87,450	Rs. 39,663	Rs. 17,832	Rs. 7,29,955	Rs. 5	Rs. 7,50,198
2. Vizagapatam	9,82,816	1,02,008	6,745	8,74,063	270	8,84,338
3. Gódvári	12,71,866	..	1,04,370	11,67,496	2,56,447	1,07,085
4. Kistna	25,59,939	5,21,300	1,52,560	18,86,079	203	1,96,245
5. Guntúr	5,37,491	13,201	42,423	4,81,867	47,611	40,741
6. Nellore	4,55,354	1,121	9,361	4,44,872	433	4,788
7. Cuddapah	6,58,723	4,766	54,197	5,99,760	4,433	47,800
8. Anantapur	8,37,770	41,794	1,17,006	6,78,970	3,686	1,09,636
9. Ballary	8,96,895	10,836	14,001	8,72,058	4,210	22,027
10. Kurnool	8,58,967	3,369	1,53,511	7,02,087	43,240	1,49,199
11. Madras	15,94,590	2,18,627	1,03,939	12,77,024	1,26,930	98,152
12. Chingleput	10,53,042	11,647	29,449	10,11,946	2,21,482	9,157
13. North Arcot	15,14,171	9,530	32,256	14,72,385	1,724	35,389
14. South Arcot	19,09,616	4,053	3,28,138	15,77,425	1,375	3,16,918
15. Tanjore	19,52,359	37,679	5,31,169	13,83,511	1,304	5,19,113
16. Trichinopoly	7,69,072	4,157	39,418	7,25,497	39,577	84,792
17. Madura	12,07,235	5,774	1,35,748	10,65,713	228	1,30,181
18. Tinnevely	7,89,717	3,208	43,107	7,43,402	25	36,904
19. Coimbatore	13,96,195	12,907	2,53,878	11,24,610	12,778	2,40,778
20. The Nilgiris	4,00,774	16,306	6,899	3,79,069	6,038	6,840
21. Salem	13,51,211	5,677	3,68,817	9,86,717	6,755	3,49,372
22. South Canara	6,86,594	299	24,513	6,61,782	..	25,053
23. Malabar	9,04,844	29,146	34,536	8,41,162	9,594	37,512
24. Presidency Bank	7,886	7,886	..	..	..	..
25. Mysore	975	975	..	..	..	..
26. Travancore	55,807	55,807	..	..	5,000	..
27. Anjengo	..	..	..	..	..	..
28. Salt Account	4	4	..	..	..	..
Total	2,54,40,863	11,55,235	25,98,178	2,16,87,455	7,94,308	24,87,629
						2,53,40,446

Note.—The figures of Treasury collections furnished by the Collectors of Vizagapatam, Gódvári, Kistna, Guntúr, Nellore, Cuddapah, Chingleput, South Arcot, Madura and Tinnevely do not agree with those reported by the Accountant-General. Explanation has been called for.

DETAILS OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM

(a) Includes Rs. 29,515 for the Agency tracts.
(b) Includes Rs. 3,127 for the Agency tracts.
(c) Includes Rs. 2,37,017 for the Agency tracts.
(d) Includes Rs. 38,921 duty on locally imported from the Nizam's Dominions.
(e) Includes Rs. 17,341 excise duty on Malwa opium.

(a) Includes Rs. 39,575 for the Agency tracts.
 (b) Includes Rs. 45,727 for the Agency tracts.
 (c) Includes Rs. 895, excise duty on Malwa opium.

(b) Includes Rs. 2,37,017 for the Agency tracts
(c) Includes Rs. 85,021 duty on toddy imported
(d) Includes Rs. 17,341 excise duty on Malwa op

(b) Includes Rs. 2,37,017 for the Agency tracts
(c) Includes Rs. 85,021 duty on toddy imported from
(d) Includes Rs. 17,341 excise duty on Malwa opium.

(b) Includes Rs. 2,37,017 for the Agency tracts
(c) Includes Rs. 85,021 duty on toddy imported from
(d) Includes Rs. 17,341 excise duty on Malwa opium.

51 [MANUFACTORIES, LICENSES AND SHOPS.

ences and Shops.

(a) Includes 2 licenses for the sale of "Colombo" or Malabar toddy arack.
(b) Includes 4 licenses of an annual fee of Rs. 100 each, 3 on Rs. 75 each, 3 bar licenses at Rs. 25 per mensum (one of which was current only for 4 months in the year) and 2 special bar licenses, one at Rs. 15 and one at Rs. 10.
(c) Includes 1 license for the sale of malt liquor.
(d) At the rate of which was current only for 4 months in the year) and 2 special bar licenses, one at Rs. 15 and one at Rs. 10.
(e) At the rate of Rs. 50 each.
(f) Agency arack shops—99 in Ganjam, 870 in Vizagapatnam and 166 in Giddavari.
(g) Arack shops in British-Cochin, 12 arack shops in British-Cochin and 9 arack shops in Attapadi valley.
(h) Combined skills and shops.
(i) Combined skills and shops.
(j) Combined skills and shops.
(k) Combined skills and shops.
(l) Combined skills and shops.
(m) Combined skills and shops.
(n) Combined skills and shops.
(o) Combined skills and shops.
(p) Combined skills and shops.
(q) Combined skills and shops.
(r) Combined skills and shops.
(s) Combined skills and shops.
(t) Combined skills and shops.
(u) Combined skills and shops.
(v) Combined skills and shops.
(w) Combined skills and shops.
(x) Combined skills and shops.
(y) Combined skills and shops.
(z) Combined skills and shops.

(i) Combined stamens and anthers.
The anop opened in the ventral bracts.
Kato "The flowers in columns 4, 5, 7, 15, 17, 29 and 34 consist of uniform Viscastrum and Giddis are not apply to the Acanth bracts in which Act 1 of 1886 is not in force.

APPENDIX U (*vide* paragraph 117) -- *cont.*
IMPERIAL FORM No. IV. -- Duty and Consumption.

SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGH RATE THAN ORDINARY SPIRITS.										COUNTRY SPIRITS ISSUED FROM DISTILLERIES AND EXCISE DEPOTS.										OPUM AND ITS PREPARATIONS.										OTHER DRUGS—GANJA, KHANG AND OTHER PREPARATIONS OF THE HEMP PLANT.									
Districts.		Gross Imperial Gal.		Average strength.		Rate of duty per gallon.		Issues in Imperial Gallons.				Rate of Duty per gallon of Duty per proof.		Total in terms of proof strength.		Issues in Skers from Government Tack where the supply is not derived entirely from Government Tack.		Price per Seer.		Amount sold by retail.																			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24																
Ganjam	145	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Vishakhapatnam	145	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Godavari	145	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Kistna	870	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Guntur	116	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Nellore	116	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Quddupah	116	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Palnadu	116	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Belapur	116	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Kurnool (including Bangalore)	116	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Madras	16,389	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Chingmut	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
North Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
South Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Tanjore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Trenchinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Minorely	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Quddupah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
The Nigritia	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Malabar. { Vnaded taluk	55	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Malabar. { Other contract distillery supply tracts.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																
Total	{ 1904-05 { 1903-04 {	20,151	25,477	1,946,218	79,064	104,110	1,707,185	160,344	...	52,863	45,510	40,297	2,655	2,768	8,089	5,582	56,636	...	...	...	...	...	...																

(g)	In the tanks of Narayana, Bhimavaram, Tanuku, Yengamondam and Ellore the price is fixed as Rs. 35-8-11 per seer	(g)	Includes 25 seers of opium issued to Puttukudai.
(h)	Includes 137 seers of opium issued to Yanam and 1 seer to the Board as sample.	(h)	to Hyderabad
(i)	to Hyderabad	(i)	to Hyderabad
(j)	to Hyderabad	(j)	to Hyderabad
(k)	to Hyderabad	(k)	to Hyderabad
(l)	to Hyderabad	(l)	to Hyderabad
(m)	to Hyderabad	(m)	to Hyderabad
(n)	to Hyderabad	(n)	to Hyderabad
(o)	to Hyderabad	(o)	to Hyderabad
(p)	to Hyderabad	(p)	to Hyderabad
(q)	to Hyderabad	(q)	to Hyderabad
(r)	to Hyderabad	(r)	to Hyderabad
(s)	to Hyderabad	(s)	to Hyderabad
(t)	to Hyderabad	(t)	to Hyderabad
(u)	to Hyderabad	(u)	to Hyderabad
(v)	to Hyderabad	(v)	to Hyderabad
(w)	to Hyderabad	(w)	to Hyderabad
(x)	to Hyderabad	(x)	to Hyderabad
(y)	to Hyderabad	(y)	to Hyderabad
(z)	to Hyderabad	(z)	to Hyderabad

APPENDIX U (*vide* paragraph 117)—*cont.*
IMPERIAL FORM No. V.—Incidence of Consumption.

Districts.	POPULATION.				NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF				GROSS EXCISE RECEIPTS PER TEN THOUSAND OF TOTAL POPULATION TO NEAREST RUPEE.				Net revenue from all sources per ten thousand population of Form I.		
	Muhammadians.	Hindus and others.	Total.	Liquors.	Drugs.		Liquors.	Country fermented spirits, column 16 of Form III.	Country fermented liquors, column 17 of Form III.	Opium and its preparations, column 20 of Form III.	Other drugs, column 23 of Form III.	From spirits and liquors, total of columns 4, 8, 11 and 15 of Form I.		From opium and its preparations, column 19 of Form I.	From other than opium, column 23 of Form I.
					2	3									
1. Ganjam ..	5,949	2,004,807	2,010,266	3,126	5,315	23,550	34,123	3,171	311	244	..				
2. Visakhapatnam ..	34,035	2,993,615	2,993,650	2,552	4,060	10,668	87,314	2,664	272	76	..				
3. Guntur ..	1,421,354	1,421,354	1,445,961	2,402	1,802	43,793	43,793	2,074	3,386	111	..				
4. Kistna ..	1,632,648	1,632,648	1,744,138	2,067	1,372	35,797	65,693	1,148	328	95	..				
5. Guntur ..	97,324	1,839,111	1,490,685	2,408	2,710	53,200	53,200	1,49	149	149	..				
6. Nellore ..	1,184,779	1,839,036	1,272,815	4,067	2,057	41,458	53,034	1,05	105	92	..				
7. Chittoor ..	129,537	1,291,267	1,291,267	2,839	1,974	49,189	47,824	8,320	72	948	..				
8. Chittoor ..	98,511	1,243,380	788,284	2,672	1,285	70,635	30,844	9,785	59	178	..				
9. Bellary ..	65,772	851,732	947,214	3,774	1,118	20,856	27,768	9,307	220	211	..				
10. Karool (including Bangalore) ..	12,856	784,451	904,319	2,211	2,127	21,584	17,564	25,430	3,279	748	..				
11. Mysore ..	57,891	1,892,915	509,345	11,078	2,493	14,751	40,059	6,573	25	87	..				
12. Channarayana ..	30,010	1,321,132	4,609	4,609	2,088	16,323	75,847	5,816	54	86	..				
13. Channarayana ..	103,039	2,102,712	3,601	2,797	4,816	18,329	117,456	7,937	26	69	..				
14. South Arcot ..	64,976	2,334,919	2,448,894	10,792	1,416	124,251	89,801	8,297	66	88	..				
15. Tanjore ..	139,053	2,191,978	2,243,949	6,386	1,505	120,821	75,041	6,381	48	97	..				
16. Trichinopoly ..	43,319	1,401,451	2,337,780	5,352	3,015	130,847	71,507	4,010	38	163	..				
17. Madurai ..	168,518	2,683,653	2,837,769	2,682	2,682	147,115	88,817	3,669	36	82	..				
18. Tirunelveli ..	101,875	1,987,732	2,059,607	3,451	2,502	115,148	99,964	6,084	37	120	..				
19. Coimbatore ..	50,737	2,148,476	2,113,976	8,930	1,582	16,389	37,592	33,759	604	90	..				
20. The Nilgiris ..	5,875	108,101	8,930	4,323	2,795	129,498	129,498	5,920	28	117	..				
21. Salem ..	68,437	2,135,477	2,904,974	4,323	923	129,498	129,498	5,920	28	117	..				
22. South Canara ..	132,361	1,007,844	1,131,105	1,911	923	113,110	83,268	6,388	42	166	..				
23. Malabar ..	833,715	1,562,589	2,785,484	3,780	2,035	84,408	54,517	2,992	39	138	..				
24. Anjengo ..	105	4,522	4,317	..	..	..	..	..	..	7,266	..				
Total ..	3,459,725	35,768,090	38,237,818	3,866	2,141	34,189	58,371	6,203	269	136	6,154				

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 213/1322-R.,
Abk., dated 9th September 1909.

The Hon'ble Mr. R. B. CLEGG, I.C.S.

The Board begs to submit to Government its report on the administration of the abkari and opium revenue in the Madras Presidency during the official year 1908-1909.

(True Extract.)

C. B. COTTERELL,
Ag. Secretary.

To the Secretary to Government, Revenue Department.

Copy to all Collectors.
" the Deputy and Assistant Commissioners.
" the Accountant-General.

Order—No. 3236, Revenue, dated 26th November 1909.

Finance No. 112.

The Board's report on the administration of the abkari revenue of the Presidency during the year 1908-1909, presents a concise and lucid review of the year's administration, some of the most salient features of which the Government will now proceed to notice.

2. *Administrative changes.*—The most important of the recommendations of the Excise Committee which engaged the attention of Government during the year was the improvement of the Excise administration of the Agency tracts. The chief reforms contemplated were,

(1) the introduction of the contract distillery system in certain areas which are considered ripe for it;

(2) the reduction of the number of licensed shops and stills and the abolition of shops in the weekly markets; and

(3) the gradual abolition of the nominal fee system for manufacturing arrack in places where it is in force.

His Excellency the Governor in Council hopes that these changes to which effect is being given in the current year will pave the way for the gradual introduction of a regular excise system in the Agency tracts.

3. In regard to the rest of the Presidency the Government have raised the limit of possession of toddy without license, and transport without permit from half to one gallon and reduced in certain Circles the maximum number of trees allowed to sweet toddy tappers for the drawing of fermented toddy for *bona fide* domestic consumption. It is hoped that these measures will tend to reduce the number of excise prosecutions. With the object of preventing the creation of vested interests in toddy shops, the Government have also directed the gradual introduction of the system of auction sale in the Madras Town and in the Saidapet taluk of the Chingleput district in lieu of the fixed fee system.

4. In regard to country spirits, it is proposed to introduce gradually the improvements recommended by Major Bedford in distillery equipment and management and to prohibit the sale of strong liquor in tracts where it is not largely consumed; in other tracts the maintenance of stocks of 30° U.P. liquor is to be made compulsory on all shopkeepers.

5. Reference was made in the last review to the investigation by Special Committees in Municipalities and by Collectors in non-municipal areas into the question of the revision of the number and location of liquor shops. For municipal areas the Committees comprised the Collector or Divisional-officer, the Chairman of the Municipality and the Superintendent or Assistant Superintendent of Police or some other Police Officer appointed by the District Superintendent of Police. The reports on the investigations were considered during the year and orders were passed reducing the number of shops in the Madras Town as shown below :—

	Original number.	Number now sanctioned.
Arrack shops	46	37
Taverns	48	26
Toddy shops	245	212

It is proposed to gradually reduce the number of toddy shops still further down to 90 and the number of arrack shops to 29 from 1st April 1910.

6. In the excise tracts in the rest of the Presidency the maximum and minimum number of arrack shops in both the municipal and rural areas taken together were reduced from 12,359 and 9,075 to 9,654 and 8,494, respectively. Eighty-seven shops in Municipalities and 926 in non-municipal areas were closed during the year and further reductions will be made next year. The maximum and minimum numbers of toddy shops in the tree-tax areas were reduced from 20,685 and 16,956 to 17,164 and 15,390, respectively. Forty-seven shops in Municipalities and 1,274 in non-municipal areas were closed with effect from 1st October 1908, and further reductions in some of the districts are being effected.

7. *Country spirits.*—There was no change in the supply contracts. Ten distilleries were worked and 16 warehouses (excluding the Conjeeveram warehouse which was abolished) were maintained. The number of depots licensed for wholesale vend was 449, i.e., two less than in the previous year. The maximum stocks prescribed for distilleries and warehouses were generally maintained and adequate notice was taken of cases of shortage of stocks. As usual, wholesale depots continued to be the sources of supply to outlying areas, 80 per cent of the issues to shopkeepers having been from these depots. There were no complaints regarding the quality of spirits supplied by the contractors.

8. *Consumption.*—The consumption of country spirits in the excise tracts of the Presidency amounted to 1,707,136 proof gallons, being an increase of 140,192 proof gallons, or 8.9 per cent. as compared with the previous year and 435,129 proof gallons or 34 per cent. as compared with 1904–1905. To check this growing consumption, the still-head duty per proof gallon has during the last five years been enhanced as shown below :—

	From	To
	RS. A. P.	RS. A. P.
1905–1906	2 8 0	3 2 0
1906–1907	4 6 0	5 0 0

	From	To
	RS. A. P.	RS. A. P.
1907–1908	5 10 0	6 4 0
1908–1909	4 6 0	5 0 0

It will be observed that during the past five years the duty has been enhanced throughout the Presidency while in Ganjam and Vizagapatam it has been raised twice. This increase in duty has not in any way affected the rents paid for the privilege of vend which, as shown by the figures noted in the margin, have also increased during the same period.

Various explanations have been offered from year to year for the increase in consumption but the Government consider that apart from local causes which may account for temporary fluctuations in demand and supply increased consumption must be mainly attributed to the growing prosperity of the classes addicted to stimulants. As pointed out in G.O., No. 2463, dated 4th October 1907, enhancements of duty have had little effect in comparison with the abundance of money in the pockets of the liquor-consuming classes.

Besides increase of taxation, the only other method open to Government to check the growth in consumption is restriction of the sources of supply and, as pointed out above, the Government have taken measures in that direction as well. It must, however, be remembered that there is a limit beyond which the number of shops cannot be reduced without affording inducements to illicit practices. The Government would also observe that any real temperance movement must come from the people themselves. Amongst two ignorant and backward tribes on the Nilgiri Hills such a movement, which was purely spontaneous, has resulted in a marked decrease in the consumption of liquor as well as in the auction prices offered for liquor shops, and until their example is appreciated and followed by more advanced classes all the efforts of Government are unlikely to produce any marked effect on the growth of consumption of intoxicants.

9. *Taxation per gallon.*—The subjoined statement shows the total issues of country spirits, the revenue derived in the shape of still-head duty and vend rents and the incidence of revenue per gallon of proof strength during the last three years :—

	1906–1907.	1907–1908.	1908–1909.
1. Issues in proof gallons	1,410,844	1,566,944	1,707,136
2. (a) Still head duty	81,51,798 0 0	71,410,68 0 0	81,68,539 0 0
(b) Vend rents	21,09,515 0 0	24,30,764 0 0	29,10,968 0 0
Total	82,61,313 0 0	95,71,232 0 0	1,10,79,507 0 0
3. (a) Rate of still-head duty per gallon	4 5 9	4 8 11	4 12 6
(b) Rate of vend rent per gallon	1 7 11	1 8 10	1 11 3
Total	5 13 8	6 1 9	6 7 9

Of the total revenue 73.7 per cent. was realised in the shape of still-head duty and 26.3 per cent. in vend rents against 74.6 per cent. and 25.4 per cent. respectively in the previous year. The increase in incidence of taxation per gallon is accounted for by increased collections under still-head duty and vend rents. The taxation per gallon exceeded the tariff rate of Rs. 7 in seven districts and the Wynad taluk of Malabar and varied from Rs. 6 to Rs. 7 in fourteen other districts. It was highest in the high duty area in Chingleput district and lowest in the frontier tracts of the South Arcot district.

10. *Renting system.*—This system continued in force in the Agency tracts in the three Northern districts, in British Cochin and in the Attapadi valley of the Malabar district. The revenue realised from these tracts was Rs. 3.33 lakhs against Rs. 3.06 lakhs in the previous year.

11. *Toddy.*—The total toddy revenue of the Presidency increased from Rupees 107.61 lakhs in 1907-1908 to Rs. 115.49 lakhs, of which 47.1 per cent. as against 45.9 per cent. in the previous year was derived from rentals. This increase in the percentage of rentals has been engaging the attention of Government and already the rate of tree-tax has been raised by 12½ per cent. in nine * districts of the Presidency with effect from 1st October 1909.

The system of assigning rural toddy shops in the Ganjam and Vizagapatam districts on fixed fees continued during the year under review. The number of shops so assigned was 357 and the fees realised amounted to Rs. 6,877 against 687 shops and Rs. 17,218 in the previous year. The system has, however, been abolished with effect from 1st October 1909. An attempt was made during the year under review to dispose of toddy shops by auction in the Saidapet taluk of the Chingleput district and in Madras town. Sixty shops were advertised for sale for the lease commencing with 1st October 1908, but, as there were no bidders, the shops were closed.

12. *Foreign liquor.*—The quantity of foreign liquor imported by sea into the Presidency during the year rose to 823,164 gallons, being an increase of 17,445 gallons as compared with 1907-1908. The imports during the year were, however, less than the average of the previous years by 3.5 per cent. The increase during the year is attributed to larger importations of Colombo arrack by small dealers and to the rise in the selling price of Malabar toddy arrack with which Colombo arrack competes. The Customs duty realised on the imports of the year was Rs. 12,66,564, being Rs. 62,845 more than the amount collected in 1907-1908.

13. There was a decrease during the year in the quantity of beer issued from the Nilgiri breweries and that imported from Bangalore. The issues from the Nilgiri breweries fell from 754,420 to 687,719 gallons and the imports from Bangalore from 168,624 to 109,633 gallons. The decrease is attributed mainly to the enhancement in the rate of excise duty on beer in January 1908 and to the reduction in the number of foreign liquor taverns and beer shops.

14. The number of foreign liquor licenses issued during the year decreased from 958 to 885. The chief reason for the decrease is the closure of a large number of taverns and beer shops. The Government observe, however, that, in spite of the enhancement of the license fees, there has been a slight increase in some of the districts in the number of wholesale and retail licenses for the sale of foreign liquor. They trust that the matter has attracted the Board's attention and that the preventive establishments will be instructed to keep a careful watch over the retail shops to see that consumption on the premises does not take place.

15. *Opium.*—The total quantity of opium consumed in the whole of the Presidency in the year under review rose from 1,081 maunds in 1907-1908 to 1,177 maunds. Nearly 70 per cent. of the increase occurred in the Gódvári district where a large number of people addicted to opium congregated during the year on account of the "Pushkaram" festival, which takes place once in twelve years. The decrease in the issue price of opium from Rs. 24-11-0 to Rs. 20 per seer during the year could not have had any appreciable effect in stimulating consumption. As anticipated by

Government, the decrease in issue price only went to swell the vend rents derived from the shops, the total realization per seer of opium having risen from Rs. 21-11-0 in 1907-1908 to Rs. 21-14-0 in the year under review. The average consumption per head of the population was .099 of a tola. It was as usual highest in the Gódvári district, being .82 of a tola, Kistna coming next with .38 of a tola. The lowest consumption was in South Arcot where it was .007 of a tola. The issue prices of the drug from store-houses and taluk kacheries have been raised with effect from 1st April last from Rs. 20 and 21 to Rs. 23 and 24 per seer, respectively. In regard to the Northern districts where consumption is greater than in other parts of the Presidency, special measures have also been adopted, such as the enhancement of the retail selling price from 2½ to 2 tolas per rupee in the Ganjam, Vizagapatam and Gódvári districts, and five taluks of the Kistna district and the closure of as many as 50 shops in the Gódvári and Kistna districts. It is hoped that the changes made will bring about some reduction in consumption during the current year.

16. *Hemp drugs.*—Cultivation of the hemp plant during the year was restricted to the Bapatla taluk of the Guntur district and there was therefore no cultivation either on the Javadis or at Padavedu in North Arcot district. The experimental cultivation at Padavedu was resumed during the current year and, should it prove a success, the cultivation on the Javadi Hills, which is a very unhealthy locality, may be abandoned.

17. The consumption of hemp drugs during the year increased from 1,276 to 1,416 maunds. The increase was chiefly in the Ganjam, Cuddapah, Madura and Tinnevely districts and is attributed to the prevalence of cholera in Ganjam and to the influx of a large number of religious mendicants addicted to ganja-smoking in the other three districts.

18. The cocaine and novocain rules are reported to have worked well during the year. One hundred and seventeen licenses were issued against 111 in 1907-08, and the total quantity of cocaine and novocain imported for use solely for medicinal purposes was 119 oz. and 15 grains respectively.

19. *Retail shops.*—The total number of shops opened for the sale of country spirits, toddy, opium and hemp drugs during the year under review is compared below with those of the previous year:—

	1907-1908.	1908-1909.
Country spirits * ...	10,293	10,152
Toddy ...	18,535	17,162
Opium ...	1,117	1,118
Hemp drugs ...	633	638
	<u>30,578</u>	<u>29,065</u>

* Excludes shops in the Agency tracts.

The smaller number of shops opened during the year was due to the policy adopted by Government of reducing the number of liquor and drug shops to the lowest possible minimum compatible with the prevention of illicit practices. Government regret to observe in this connection that the Board has overlooked the instructions of the Government of India in their letter No. 7327-Exc., dated 2nd January 1909 (in G.O., No. 103, dated 15th January 1909), and has not incorporated in its report the information regarding the number and location of shops asked for by the Government of India. The Board of Revenue is now requested to submit a special report on the subject which on receipt will be forwarded to the Government of India.

20. *Incidence of taxation.*—The incidence of taxation per head of the population on country spirits, toddy, opium and hemp drugs combined was As. 10-6 against As. 9-4 or an increase of As. 1-2 as compared with the previous year. The incidence was as usual highest in the Nilgiris. It was lowest in Malabar, Nellore coming next.

21. *Financial results.*—The total current demand under all heads of excise revenue amounted to Rs. 253.64 lakhs against Rs. 229.55 lakhs in 1907-1908, being an increase of about 10.5 per cent. as compared with the previous year. The increase was chiefly under country spirits and toddy. Under country spirits the increase was mainly due to larger realisations of excise duty on account of increased

consumption generally and to enhancement of duty in four districts and also to increased vend rents, while that under toddy was due to increased rentals generally and to larger collections under tree-tax. Inclusive of the arrears outstanding at the beginning of the year, the total demand under excise was Rs. 254.59 lakhs, of which Rs. 253.40 lakhs were collected, Rs. 0.12 lakh were remitted, leaving a balance at the close of the year of Rs. 1.07 lakhs. Under the orders of the Government of India 95 per cent. of the combined charges of the Salt, Abkari and Customs Department (after deduction of charges on account of licensees' works and salt purchase and freight) is now distributed between 5. Salt and 7. Excise in the proportion of one-third and two-thirds instead of three-fifths and two-fifths as hitherto. The charges calculated in accordance with those orders and debitable to excise for 1908-1909 amount to Rs. 18,13,864 against Rs. 16,91,643 in 1907-1908. The net revenue after deducting charges amounted to Rs. 236.27 lakhs, being an increase of Rs. 22.48 lakhs as compared with 1907-1908.

22. *Measures for the protection of revenue.*—The results of the working of the preventive establishments during the year 1908 are detailed in chapter VII of the report. Including persons whose cases were pending at the close of the year, the number of persons charged with offences against the Abkari laws was 16,415 against 17,218 in the previous year. Though there was a slight increase in the number of cases under smuggling, there was a further decrease in cases under illicit distillation and possession and sale of illicitly-distilled spirits. There has also been a fall in the cases relating to illicit manufacture of toddy, the number during the year (5,503) being the lowest figure on record since 1898. The decrease in the number of offences under illicit cultivation of the hemp plant and smuggling of ganja is also satisfactory.

23. Of the 16,445 persons dealt with by the department, 2,057 persons were released departmentally and 11,566 were sent for trial before the Magistracy. Including persons pending trial at the commencement of the year, the number actually tried during the year was 12,081, of whom all but 191 or 1.6 per cent. were convicted, thus showing that the departmental officers exercised due care and discrimination in sending cases before the Magistracy. It is, however, a matter for regret that there were 16 illegal arrests. The Board, on a scrutiny of the records, has found that the officers of the department were responsible for 12 of them. The Government trust that suitable punishments have been imposed on the officers who have wantonly abused their powers in this regard.

24. His Excellency the Governor in Council learns with pleasure that the work of the officers of the department during the year with a few exceptions was deserving of commendation.

(True Extract.)

A. G. CARREW,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, Government of India, Finance Department (with C.L.).
Editors' Table.



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